

2019 Annual Report

CITY OF CRANBROOK



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DECLARATION AND IDENTIFICATION OF DISQUALIFIED COUNCIL MEMEBERS

In accordance with section 98(2)(e) of the *Community Charter*, there were no declarations of disqualification made under section 111 of the *Community Charter*.



Members of Council



Left: Councillor Wesly Graham, Councillor Mike Peabody, Councillor Norma Blissett, Mayor Lee Pratt, Councillor John Hudak, Councillor Wayne Price, Councillor Ron Popoff.

Mission Statement

The Council and staff are committed to the continuing development of the City of Cranbrook as a successful and progressive community, and to preserving and further enhancing the high quality of life enjoyed by the citizens.

Council will be responsive to concerns and provide an informed and committed leadership.

A competent, skilled staff of high integrity will use available resources as efficiently as possible, providing high quality services to meet the needs and address the concerns of residents and employers.

Council and staff will work cooperatively with the citizens of the City of Cranbrook, organizations within the community, other municipalities and other levels of government in order to achieve the maximum benefit for the community.

Message from the Mayor



On behalf of Council, the Corporation of the City of Cranbrook and its citizens, I am pleased to present our 2019 Annual Report.

2019 was even busier than 2018 in many areas and kept our staff working diligently on many projects. Some of these were a continuation of 2018 and some new and exciting projects in 2019.

Work has continued at Idlewild Park with the completion of the washrooms, installation of new ziplines, firepits and paving of the paths surrounding the lake.

We continued with our major infrastructure projects, replacing water and sewer lines and pavement.

The roof over the Aquatic Centre at Western Financial Place was repaired, as well as some other upgrades at the pool.

We worked closely with Nathan Lieuwen and the BC Hockey League to bring a BCHL Franchise to Cranbrook. Nathan was successful in his endeavors and we look forward to having the Cranbrook Bucks hockey team starting to provide an excellent brand of hockey in Western Financial Place for the 2020 / 2021 season starting in September.

Once again we had unprecedented growth in our building permits. In 2018 we had a record number of \$44.2 million and in 2019 we surpassed that number. We had \$46.7 million in building permits and a number of great projects started – BC Housing 39 units on Hurry Avenue, Elizabeth Lake Lodge and the Legacy Lookout projects were all welcome additions to alleviating our housing problems.

Winter Blitzville showcasing the world-famous snowmobile acrobats, snowboard competition and music, drew almost 6000 people to the downtown core. Highly successful and looking even better in the planning for Winter 2020.

Sam Steele Days saw record numbers of people attending and once again was very well run and successful. National TV with TSN showcased our area as they attended and televised the Strongman Competition again.

Saturday nights saw Music in the Park. This is a free event showcasing many of our local entertainers and their musical talent. Every Saturday evening was attended by 500 to 700 people. We combined this with our Fall Festival, and it was very successful.

The Mayor and Council are still committed to:

- Financial responsibility
- Infrastructure replacement and maintenance
- Economic growth for the City

We are working on a long-term Strategic Plan for the city and a vision of what we want Cranbrook to look like in the coming years. This vision will encompass many benefits for the citizens of Cranbrook for many years.

There are a number of large projects on the horizon for Cranbrook and I am looking forward to them. This will be a big bonus for the quality of life we have in Cranbrook.

Looking forward to 2020 and all the success it will bring.

Thank you,
Mayor Lee Pratt

Message from the Interim CAO



2019 was another strong year for the City of Cranbrook. We had several key recruitments during the year, including a Business Development Officer, a Water/Wastewater Project Manager, an HR Advisor, an HR Manager and a Director of Fire and Emergency Services. It's a pleasure to be fully staffed in these areas.

A key activity for the year was moving forward on development of the Tembec Industrial Lands. We undertook several engineering studies, including design, geotech and environmental, and prepared a draft concept plan. Several exciting initiatives are being considered for the short to medium term horizon, as well as some businesses are already in operation.

The City continued with its strategic investments in the capital road program, including paving on 2nd St N, and 23rd and 24th Ave N, new sidewalk installation on 6th St NW, major water system upgrades on 15th Ave, 8th Ave, and 13th Ave, and replacement of a major storm sewer trunk main on Kootenay Street. Major work was completed on the aquatic center roof at Western Financial Place. Despite the sudden withdrawal of the Kootenay Ice WHL hockey team, staff were successful in securing an expansion team in the BCHL, the Cranbrook Bucks, who plan to commence play in the 20/21 season.

The City put on a hugely successful "Winter Blitzville" downtown in February, which showcased snowmobile acrobatics and rail-jam snowboarding displays. It was so

successful the City will put on the same event, only larger, in 2020. Additionally, tremendously successful Sam Steele Days and Canada Day Celebrations were held at Balment Park. The Farmer's Market along 10th Avenue/Rotary Park were also well received, as were Classic Car displays, Music in the Park and Oktoberfest.

The Santa Claus Parade and associated festivities were particularly good this year. The Parade was long and the route ended at Western Financial Place. Hordes of crowds followed the parade to WFP, where a very successful Farmer's Market was held in conjunction with the festivities in the arena. The fireworks at the Curling Arena were spectacular with many spectators observing from Balment Park and surrounding areas.

Building construction activities were intense in 2019, being the highest in over a decade, with a 7% increase over 2018, and some 173% higher than 4 years ago. 2020 is also anticipated to be a very busy year in building construction as well, with lots of interest expressed in multi-unit developments, more housing, hotels and commercial/industrial.

Planning staff undertook numerous OCP and Zoning Amendment approvals, facilitating numerous multi-housing initiatives, including Golden Life, New Dawn, BC Housing and Aquatnam facilities. Studies were undertaken for Cobham Avenue and a 12th Avenue Neighbourhood Plan. Various community

vibrancy initiatives commenced, including the redesign of City Hall parkette, the art walk and Harmony Park Sculpture.

Emergency Services, in addition to responding effectively to fires and other incidents, focused hard on public education, training, and increased engagement through social media, wildfire prevention and education focused commercial inspections.

Several interesting studies were commenced including Identification of Childcare Needs, a Housing Needs Assessment and a Value Added Assessment for Tembec Lands.

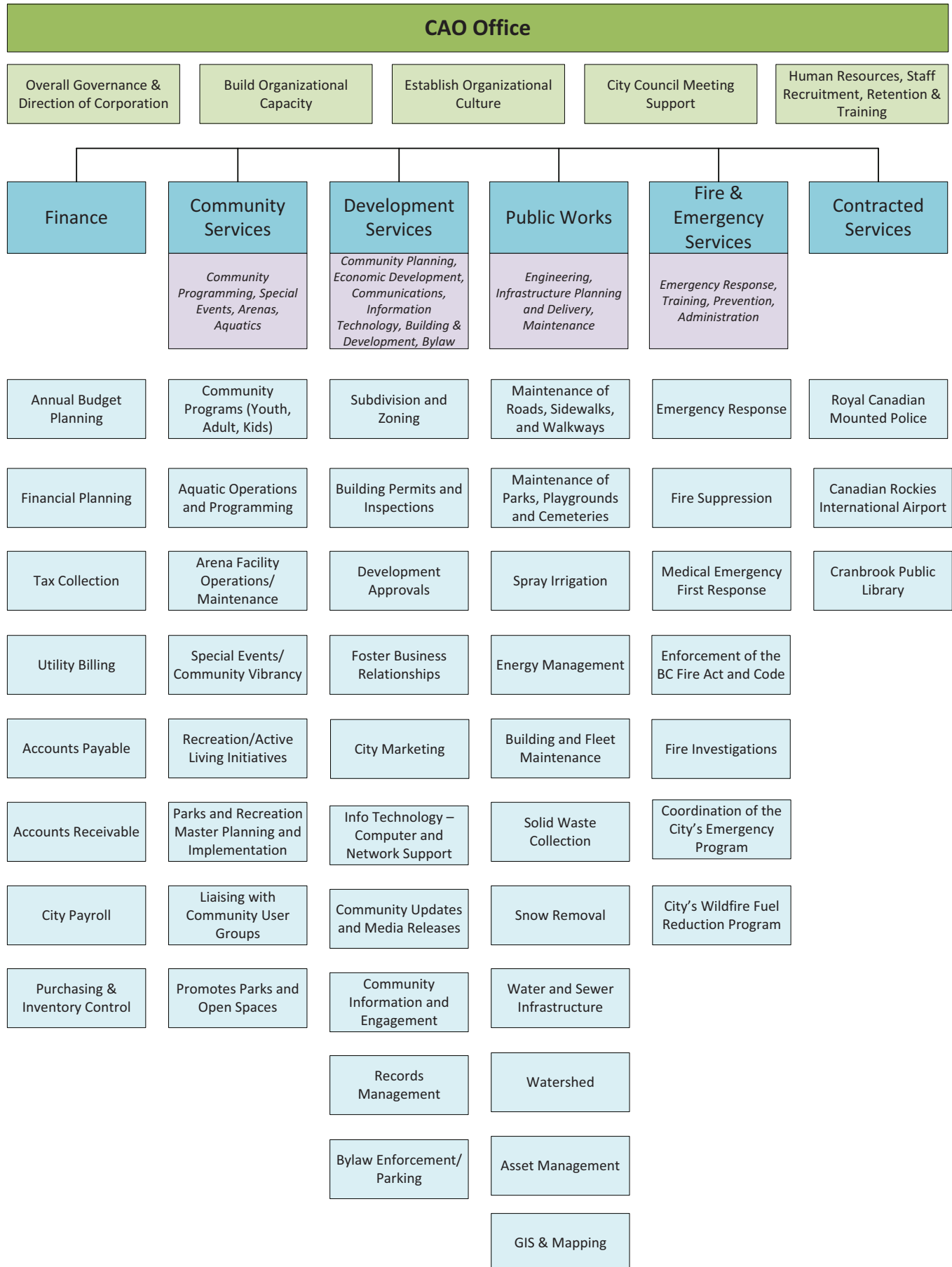
In Economic Development, staff worked on facilitating business partnerships and development opportunities as well as becoming active participants on key committees supporting economic development and the forestry industry in the area.

While 2019 was a year of change, including integrating new staff, implementing a robust leadership development program and working collaboratively training, administration was excited to be involved in the rapidly expanding business environment and addressing growth challenges.

At the conclusion of 2019, the City became aware of the initial outbreak of the Coronavirus, a situation that may prove challenging through a large portion of 2020.

Ron Fraser
Interim Chief Administrative Officer

Corporate Structure



Senior Management Team

Ron Fraser, P.Eng
Interim Chief Administrative Officer

Charlotte Osborne, CPA, CGA
Director of Finance, Chief Financial Officer

Scott Driver
Director of Fire and Emergency Services

Chris New
Director of Community Services

Ron Fraser, P.Eng
Director of Development Services

Derrick Anderson
Director of Public Works

Corporate Partners

Staff Sergeant Barry Graham
NCO, i/c Cranbrook Detachment
Royal Canadian Mounted Police

Tisten Chernove, Airport Manager
Canadian Rockies International Airport

Ursula Brigl, Chief Librarian
Cranbrook Public Library

Legal Counsel
The Merged Law Firm of Lidstone and Murdy & McAllister;
Rockies Law Corporation

Bank - Bank of Montreal
Auditors - BDO Canada LLP



2019 Council Appointments & Representation - Committees

Advisory Planning Commission (APC)
Councillor Wes Graham, Councillor Wayne Price

Cranbrook Public Library Board
Councillor Wayne Price

Heritage Committee
Councillor Wayne Price

Cranbrook History Centre
Councillor Ron Popoff

Community Social Planning Society of Cranbrook and Area
Councillor Ron Popoff

Cranbrook Chamber of Commerce
Councillor John Hudak

Cranbrook Tourism Society Board
Councillor Mike Peabody

Key City Theatre Society Board
Councillor Norma Blissett

Ktunaxa Kinbasket Treaty Advisory Committee
Councillor John Hudak;
Alternate Councillor Wayne Price

Regional District of East Kootenay Board and Kootenay East Regional Hospital District Board
Mayor Lee Pratt, Councillor Wes Graham
Alternate: Councillor Norma Blissett & Councillor Ron Popoff

RDEK Board Alternate: Councillor Norma Blissett & Councillor Ron Popoff



Canadian Rockies International Airport

The diversity of activities within each day of running the airport makes for a stimulating work environment. Daily duties include the performance of a multitude of physical inspections and maintenance, communications and general management that vary with the seasons. At YXC we operate a robust Safety Management System, from simple checks to operational guidelines and directives, process guidance, risk analysis and mitigation, investigations and quality assurance. Other daily responsibilities include business partner and customer communications, marketing and service development, financial planning and management, project management and customer service.

With nineteen tenants operating a wide variety of businesses employing approximating 80 full time equivalent positions and facilitating over 15,000 customers per month, the airport has most of the daily activities and needs of a tiny community, ranging from building, grounds, roads/runways, water system and HVAC system maintenance to Food and Beverage concessions and Lease Management. Operating within Federal Regulation, exceeding regulatory compliance while growing strong relationships with airlines and business partners is core to our success. As a key catalyst for the economic growth and diversification of our entire region, the airport's vision includes an expanding domestic and international market through a continued focus on air service development and the sustainability of air service providers.

2019

Mission Statement:

To serve the region by becoming the airport of choice and to provide the City of Cranbrook with a safe, friendly, clean, efficient and profitable airport with a local sense of place.

OBJECTIVE	STRATEGY	OUTCOME
Expand seat capacity of existing air service.	<ul style="list-style-type: none"> • Met with airport partners to implement possible larger aircraft size. • Worked with ground handling contractors to accommodate larger aircraft parking on apron. • Facilitated airport-specific training with new ground handling staff. 	<ul style="list-style-type: none"> • WestJet added additional service to Vancouver with ungauged aircraft. • Air Canada upgauged aircraft on Vancouver route. • Additional WestJet flight to Calgary in 2019.





2020

OBJECTIVE	STRATEGY	MEASURE
Execute Enterprise Risk Management.	<ul style="list-style-type: none"> • Use Enterprise Risk Management (from Airport Business Plan) and implement most impactful expense reduction measures. • Implement HVAC Upgrades resulting in long term cost savings. 	<ul style="list-style-type: none"> • Reduce operating expenses by 10%.
Minimize Load Factors to ensure Air Carrier Sustainability.	<ul style="list-style-type: none"> • Gear marketing activities toward encouraging air travel, when safe to do so, to increase confidence in travel for outbound market. 	<ul style="list-style-type: none"> • Re-establish (pre-COVID 19) seat capacity.
Maximize Revenue Opportunities.	<ul style="list-style-type: none"> • Increase non-aeronautical revenue by securing new advertising contracts. • Ensure aeronautical revenue is growing directly proportionate to airline recovery. • Support aeronautical resiliency. • Lobby for aircraft redeployment at YXC. 	<ul style="list-style-type: none"> • Increase non-aeronautical revenue to 42%. Regain direct service to Vancouver and Kelowna. • Re-establish and increase competition on Calgary route.

2021

OBJECTIVE	STRATEGY	MEASURE
Regain pre-COVID 19 air service.	<ul style="list-style-type: none"> • Meet and collaborate with Air Carriers to discuss data-driven and historical route sustainability and incorporate updated feasibility studies in a timely manner with economic rebound. • Use marketing funds to support air service studies. 	<ul style="list-style-type: none"> • Both national Air Carriers providing daily Air Service to Calgary and Vancouver. • PCA to re-establish daily service to Kelowna.

20 flights per day

184,973
PASSENGERS

C.R.
I.A.

Arrivals & Departures
— 413,029 —

80 Full Time
Equivalent Jobs

Community Services

Community Services is guided by the values of providing parks and recreation opportunities to everyone in our City, consistent with responsible use of financial resources, the lifestyle, and the natural setting of the community.

The department oversees the operations and maintenance of Western Financial Place, the Memorial and Kinsmen Arenas, Aquatic Centre and numerous sports fields and parks. The department works closely with Public Works on outdoor facility maintenance and parks/trail development. The department partners with other groups to support facility operations, including the Cranbrook Curling Centre and the NorthStar Rails to Trails.

A variety of community programming is offered to all ages such as Choose to Move for seniors, Dog Obedience for adults, sport programs for youth and PLAY summer programs for children. As well as many levels of swimming lessons. The department coordinates a variety of world class concerts, community celebrations and sporting events and works closely with many user groups who produce exciting local events.

The department contributes to community vibrancy by identifying and delivering unique community projects, celebrations and activities and collaborates to develop partnerships toward this initiative.

Mission Statement:

The Community Services Department promotes healthy lifestyles through the development of quality parks, facilities, recreation, and cultural opportunities.

We are leaders in the community facilitating services to residents and visitors, that enhance their quality of life.

We provide a challenging work environment, which stresses personal responsibility and development, an opportunity to participate, and the recognition of being an important part of a successful team.

2019

OBJECTIVE	STRATEGY	OUTCOME
Replace or repair the Western Financial Place (WFP) roof.	<ul style="list-style-type: none"> Contracted Project Manager and issued tender. 	<ul style="list-style-type: none"> Completed approximately 40% of the roof in first phase.
Attract a new hockey team tenant.	<ul style="list-style-type: none"> Issued Request for Proposal (RFP) to invite potential hockey tenants. 	<ul style="list-style-type: none"> Secured Cranbrook Bucks from the BC Hockey League.

Photo: Nick Nault





2020

OBJECTIVE	STRATEGY	MEASURE
Complete the remaining portions of the WFP roof replacement.	<ul style="list-style-type: none"> Issue tender documents for WFP roof on BC Bid in first quarter of 2020. Tender award anticipated for April with construction to begin by May. The remaining portions of the roof project in this final phase include the installation of a new lifeline safety system, the south entrance canopy area, and replacing the main arena dome roof. 	<ul style="list-style-type: none"> Successful award of roofing contract within budget. Projects completed within planned timelines.
Complete arena upgrades including, boards, glass, score clock and chiller.	<ul style="list-style-type: none"> Issue all RFPs for major capital projects in first quarter of 2020. The boards/glass replacement and the new scoreclock will be planned for a late May installation. The chiller replacement will be the final project to complete prior to the start of the ice season, with an anticipated August completion. 	<ul style="list-style-type: none"> Successful award of all major capital projects within budget. Projects completed within planned timelines.
Provide recreational opportunities that promote active living for all ages.	<ul style="list-style-type: none"> Complete planning process for Confederation Park and implement first phase of upgrades. Complete Idlewild Park projects, Moir Park Off Leash Dog Park, Rotary Park fall surfacing on playground. Complete cycle trail network extensions and new amenities. 	<ul style="list-style-type: none"> Delivery of Confederation Park Plan and implementation of recommendations. Complete upgrades to Idlewild park including 9 disc golf stations, 4 barbecue stations, 6 picnic tables and 4 entrance signs. Extend cycle trail network by approximately 3.5 km.
Continue to attract special events, concerts and activities for our residents.	<ul style="list-style-type: none"> Work with event promoters and community groups to secure shows and community events for the year. Concerts and the launch of the new hockey team will form the basis of Western Financial Place event scheduling, but the scale of community events has become a high priority. Winter Blitzville, Santa's Block Party, Canada Day, Sam Steele Days, and Music in the Park, are the type of activities the City will organize or support. 	<ul style="list-style-type: none"> Secure contracts for six major concerts.

2021

OBJECTIVE	STRATEGY	MEASURE
Dehumidification system and replace lighting system for Western Financial Place.	<ul style="list-style-type: none"> Develop project specifications and issue RFP in January 2021. 	<ul style="list-style-type: none"> Successful RFP process with projects completed within budget.

1451 Child Swim Registrations

9,889
REGISTRATION
recreation program

C.S.

Aquatic Admissions
— 17,953 —

1454 Play Program

Cranbrook Public Library

The library recognizes that people love to read, need to keep learning throughout their lives and want to connect with each other to share ideas in a welcoming place. Each day, library staff is committed to meet people's information and literacy-related needs by providing access to a diverse range of services, programs and resources.

The library enables people to:

- Borrow or access books, dvds, audiobooks, ebooks, magazines, streaming videos, and digital resources;
- Participate in literacy-based programs for all ages, such as storytimes, author events, coding workshops, seminars;
- Access online resources by using the public computers, free wireless access, and printing services;
- Find answers to any question they may have, from getting a critical piece of information to what they can read next;
- Get one-on-one technological assistance on topics such as how to: use a tablet, protect personal information online, access government services, connect with others via email and social media, download and use apps; and
- Meet with others, take exams, do homework, take a break from a busy day, or sit and read for a while.

2019

Mission Statement:

The Cranbrook Public Library reaches out to support the needs and aspirations of everyone in our community. It promotes literacy and provides access to the world's information, ideas and cultures by offering a range of services in a welcoming, respectful environment.

OBJECTIVE	STRATEGY	OUTCOME
Install an RFID circulation system so staff can expand services to patrons.	<ul style="list-style-type: none">• Select a vendor and work with them to implement an RFID-based circulation system.• Work with staff to migrate to the system and adjust existing work flows to accommodate the change.	<ul style="list-style-type: none">• The Board awarded the contract to Bibliotheca to provide the equipment, supplies and project management necessary to convert the collection and implement an RFID-based circulation system that allows self-checkout options.• Staff met several times to create a vision of how their jobs would look with a focus on spending more time assisting library patrons.





2020

OBJECTIVE	STRATEGY	MEASURE
Create an Idea lab filled with technological tools, supported by knowledgeable staff and resources, so people can develop and share content.	<ul style="list-style-type: none"> Purchase equipment for the Idea Lab. Work with the City's Public Works department to build a space for it in conjunction with the construction of the quiet study room. 	<ul style="list-style-type: none"> The Idea Lab will be available for the public to use. Programs will be offered to teach people how to use the equipment.
Redevelop the parking lot entrance to become more inviting.	<ul style="list-style-type: none"> Work with the City's Public Works department to create a plan to revitalize the exterior entrances to the Library in time for the Library's centenary in 2025. 	<ul style="list-style-type: none"> A revitalization plan will be created. The project is added to the Five-Year Financial Plan for completion by the Library's centenary in 2025.
Ensure staff have the knowledge, skills, resources and time to support people's information needs, learning goals and creative endeavours.	<ul style="list-style-type: none"> Work with staff to develop individualized professional development plans. Identify training opportunities, both in person and online, that will help staff carry out their plans. 	<ul style="list-style-type: none"> Every staff member participates in at least one professional development activity in 2020.

2021

OBJECTIVE	STRATEGY	MEASURE
Building Relations: Work together on providing library services that recognize and honour indigenous voices and history.	<ul style="list-style-type: none"> Approach the ?aq'am community to begin a conversation about their vision for library services. 	<ul style="list-style-type: none"> Lines of communication are established between the Library and the ?aq'am community with an active dialogue underway to develop a library service provision agreement.
Technological Literacy: Offer regular workshops on a range of topics that enable people to develop their technological literacy skills.	<ul style="list-style-type: none"> Train existing staff on using technological devices and digital resources. Reallocate staff time so that they can provide regular digital literacy programming. 	<ul style="list-style-type: none"> Regularly scheduled digital literacy programs on a range of topics of interest to the public exist.

536 ProgramsHeld

130,161
IN-PERSON VISITS

C.L.

Items Borrowed
— 193,593 —

35,225 Online Sessions

Development Services

The Development Services Department is diverse in its responsibilities which include:

- Zoning changes and OCP amendments;
- Issuance of Development Permits, Building Permits and processing of Variance applications;
- Short and long-term planning;
- Working closely with the development industry to implement projects;
- Economic Development which promotes development within the City and on City-owned lands whose objective is to increase jobs and improve economy and quality of life;
- Communications oversees public Council meetings; maintains and updates information on the City websites; maintains social media and issues press releases;
- Corporation's IT infrastructure and security;
- Oversees Records Management and administration; and
- Establishes and maintains a fair framework for Bylaw Enforcement.

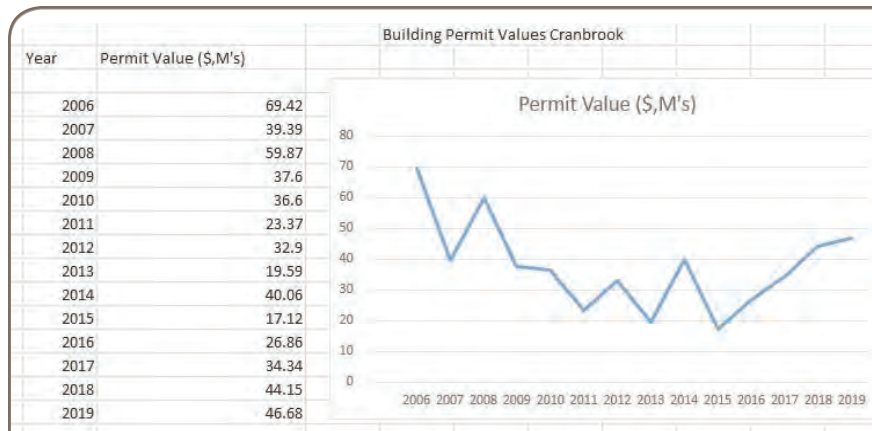
2019

Mission Statement:

To use creativity and innovation to enhance opportunities in the City both in quality of life and economic development.

OBJECTIVE	STRATEGY	OUTCOME
Continue to improve customer service.	<ul style="list-style-type: none"> • Streamline forms and processes in the Building Permit area. • Established online portal for electronic payments. • Changed department title to Development Services. • Hired Business Development Officer. 	<ul style="list-style-type: none"> • Quick turn around time on building and development permits. • Satisfied customers utilizing online payments. • Better informed developers with respect to the subdivision and development process.





2020

OBJECTIVE	STRATEGY	MEASURE
Planning: Focus on improving neighbourhoods.	<ul style="list-style-type: none"> Complete 12th Avenue Neighbourhood Study and Boundary Extension Applications. 	<ul style="list-style-type: none"> Defined strategy for improving 12th Avenue neighbourhood. Completed processes for Boundary Extension.
Information Services: Increase responsiveness and commence major projects.	<ul style="list-style-type: none"> Recruit systems support for the Division. Prioritize and allocate major projects. 	<ul style="list-style-type: none"> Systems support successfully recruited and integrated. Enhanced project delivery.
Communications: Update communications related policies.	<ul style="list-style-type: none"> Work on Social Media Policy, Communications Policy and Code of Conduct. 	<ul style="list-style-type: none"> Completed and Council approved policies developed.
Building/Bylaw: Add resources for and collaborate efforts to strengthen approach and delivery.	<ul style="list-style-type: none"> Recruit positions for: Manager of Building/Bylaw; Bylaw Services Officer and Building Inspector. 	<ul style="list-style-type: none"> Recruitment for Building/Bylaw Manager, Bylaw Services Officer and Level 3 Building Inspector complete.
Business Development: Reach out to potential developers to increase economic development.	<ul style="list-style-type: none"> Network with potential businesses for the Tembec Lands; consider heavy equipment, biomass and value added wood products. Attend trade shows and get our message out. 	<ul style="list-style-type: none"> Networking achieved. Results reported. Increased interest shown in Cranbrook.
Records Management: Simplify storage and retrieval of documents.	<ul style="list-style-type: none"> Investigate RM software. Review digitization options including private outsourcing. 	<ul style="list-style-type: none"> Backfile conversion of property records complete and RM software implemented.

2021

OBJECTIVE	STRATEGY	MEASURE
Planning: Completion of Zoning Bylaw Update and initiation of OCP Update.	<ul style="list-style-type: none"> Staff will complete most updates with some graphical data and research by consultants. 	<ul style="list-style-type: none"> Zoning Bylaw Update accepted by Council and OCP Update initiated.
Information Services: WiFi services improved; security threats minimized.	<ul style="list-style-type: none"> Work closely with various departments/facilities to assess needs and risks. 	<ul style="list-style-type: none"> Improved WiFi and internet access; minimal malware effects.
Communications: Improve Website and be proactive with press releases in Economic Development.	<ul style="list-style-type: none"> Utilize resources and report more heavily on economic development initiatives. 	<ul style="list-style-type: none"> Press releases on items such as Tembec, Multi-Unit Housing, etc.
Building/Bylaw: Strengthen knowledge, policies and processes.	<ul style="list-style-type: none"> Develop Bylaw Services Policy & Procedures and target training opportunities. 	<ul style="list-style-type: none"> Established Bylaw Services Policy & Procedures and completed staff training.
Business Development: Complete housing, commercial/industrial deals.	<ul style="list-style-type: none"> Networking, followups, conferences and increase number of delegations to Council. 	<ul style="list-style-type: none"> Major efforts undertaken to attract new business.
Records Management: Streamline records management processes.	<ul style="list-style-type: none"> Create new storage space for files. Complete further digitization and train staff in RM process. 	<ul style="list-style-type: none"> Quick and easy access to paper and electronic records.

16 Development Permits

384,691
WEBSITE VISITS

D.S.

Business Licenses
— 1,683 —

221

Building Permits Issued

Finance

The Finance Department is responsible for the financial administration of the City involving general accounting, payroll, accounts receivable and payable processing, as well as the collection of property taxes and other fees and charges. We oversee the annual budget process, corporate borrowing and investing, purchasing, insurance coverage and claims, and manage reserve and surplus balances. We produce the City’s annual financial statements as well as other legislated financial reports. Our staff support other City Departments by preparing historical financial data analysis, developing projections and forecasts, and assisting with grant applications and reporting. Finance staff support the 311 call system as well as manage a large volume of in-person enquiries at City Hall.

Mission Statement:
 With a focus on outstanding performance in areas of financial planning, management and reporting, accountability, and customer service, the Finance Department supports Council, individual departments, and residents of the City, by providing sound, strategic financial planning, accurate and timely financial information, and always searching for ways to improve service to our customers.

2019

OBJECTIVE	STRATEGY	OUTCOME
Complete budget software roll-out - capital module and integrate with updates.	<ul style="list-style-type: none"> The Finance Team held multiple training sessions for all departments and budget users on the Capital Budget Module. 	<ul style="list-style-type: none"> In 2019 the new budget software was used by all departments to create the 2020-2024 Financial Plan.





2020

OBJECTIVE	STRATEGY	MEASURE
Transition the current payroll budget from Excel to the payroll module in the new budget software.	<ul style="list-style-type: none"> Finance staff to be trained to use the payroll module of the new budget software. Payroll information to be uploaded into the payroll module. 	<ul style="list-style-type: none"> Payroll module in new budget software is being utilized and incorporated into 2021-2025 Financial Plan.
Implementation of electronic time sheets for payroll.	<ul style="list-style-type: none"> Work with the payroll software vendor to develop an electronic payroll system to fit the City's needs. Facilitate testing in small groups before being rolled out to entire corporation. 	<ul style="list-style-type: none"> Elimination of paper time sheets by the end of 2020.
Set up online payment portal for property taxes, utility bills and parking tickets.	<ul style="list-style-type: none"> Work with existing accounting software vendor to implement a portal on City's website to allow residents to have online access to bill payments. Reconfigure existing software templates to be compatible with new billing system. 	<ul style="list-style-type: none"> Residents sign up and make online payments using the portal on the City's website.
Create a Reserve and Surplus Policy.	<ul style="list-style-type: none"> Review other municipalities Reserve and Surplus Policies and compare to GFOA best practices. Consolidate several of the City's reserves to streamline Accounts for specific purposes. 	<ul style="list-style-type: none"> Reserve and Surplus Policy is presented and approved by Council through resolution.

2021

OBJECTIVE	STRATEGY	MEASURE
Develop a meaningful public engagement process.	<ul style="list-style-type: none"> Create Online surveys, conduct open houses and public work shops in order to identify public interests in spending areas. 	<ul style="list-style-type: none"> Survey responses are received from diverse groups of residents. Open Houses are well attended.
Integration of Asset Management Plan into long-term financial plan.	<ul style="list-style-type: none"> Finance continues to meet with key staff from Public Works Department to develop an understanding of the City's Asset Management Plan. 	<ul style="list-style-type: none"> A 10 Year Capital Plan is developed that is based on the City's Asset Management Plan. The 10 Year Capital Plan is integrated into the long-term financial plan document.

9,291 TAX NOTICES

14,442
Utility Bills Mailed

FIN

VALUE GRANTS RECEIVED
-\$447,875-

10,161 Paid Invoices

Fire and Emergency Services

The role of the Fire & Emergency Services Department in Cranbrook is defined by Fire Services Bylaw No. 2676. Every member of the department works hard to provide effective and efficient “Full Service” fire and rescue response to our community. This requires a focus on education, training and planning and is grounded in a public service delivery model that puts firefighter safety as a prerequisite to service delivery.

Cranbrook Fire & Emergency Services prides itself on delivering exceptional value-added services to our community through Fire Prevention and Public Education Programs. We feel very strongly that the goal of helping to keep our community safe must include the prevention of emergencies. It is our goal to fully support our citizens in learning the skills they need to be safe. This is complimented by our Inspection Program, mandated by the *Fire Services Act*, which requires a regular schedule of inspections for all public buildings. Through these inspections, the fire department engages property owners to better understand and maintain the fire safety features present in their facilities. These inspections help ensure that our public spaces remain safe for users and owners while the building is occupied.

Mission Statement:

To provide efficient, effective professional emergency response and prevention services to our community.

To build and maintain a positive work environment that encourages and supports personal and team initiative in service delivery.

2019

OBJECTIVE	STRATEGY	OUTCOME
Expand reach and effectiveness of public education program.	<ul style="list-style-type: none"> Staff tracked the number of Public Education events requested by community in 2019. 	<ul style="list-style-type: none"> We were able to host 55 events. Demand increased by 20% for events, however availability of staff time limited capacity to host.





2020

OBJECTIVE	STRATEGY	MEASURE
Deliver education focused public fire safety inspections to all commercial properties.	<ul style="list-style-type: none"> Focus fire safety inspections on educating owners and managers. Target 100% completion of inspections. 	<ul style="list-style-type: none"> Track completed inspections compared to required. Create customer survey for commercial properties and track feedback regarding value to customer.
Engage in landscape level community protection through wildfire mitigation activities.	<ul style="list-style-type: none"> Increase staff competencies in wildfire mitigation. Enhance relationships, organize and participate in landscape level treatments on City and neighboring lands. 	<ul style="list-style-type: none"> Track wildfire education delivered to staff. Track hectares of treatments that benefit resilience to community.
Create a customer focused efficient and robust Master Plan.	<ul style="list-style-type: none"> Engage third party to review community needs for fire and emergency services. Develop Master Plan with robust subject matter expert and stakeholder engagement. 	<ul style="list-style-type: none"> Involve broad range of stakeholders in completing Fire Service Master Plan.
Improve command and control competencies to improve the safety of staff at emergencies.	<ul style="list-style-type: none"> Improve our command and control capabilities at emergency scenes, focusing on achieving customer focused outcomes and keeping staff safe. 	<ul style="list-style-type: none"> Track training hours spent on command and control. Conduct staff survey before and after training.

2021

OBJECTIVE	STRATEGY	MEASURE
Deliver efficient, effective emergency response service.	<ul style="list-style-type: none"> Continue leadership education regarding customer focused service delivery. 	<ul style="list-style-type: none"> Continue staff surveys regarding customer focused service delivery (possibly expand to public).
Prioritize workplans resulting from Fire Department Master Plan.	<ul style="list-style-type: none"> Take Master Plan to strategic planning session and align resources with priorities. 	<ul style="list-style-type: none"> Thoughtful adoption of Fire Department's initiatives into the City's Five Year Financial Plan.

55 Public Education Events

4,114 Hours Training

F.S.

Responded Calls
— 1,321 —

1,275 Comm. Inspections

Office of the CAO

The CAO Office bridges the strategic direction of the Municipality to its operational activities. Council direction, corporate goals, community goals and stakeholder interests are all considered. The core functions of the CAO Office are:

- Communication link between Administration and Council;
- Support to Mayor and Council, fulfillment of statutory requirements;
- Preparation and Distribution of Council Agendas and the Recording of Minutes of the various select and standing Committees of Council;
- Administer Oaths, Take Affirmations, Affidavits and Declarations and FOIPP requests;
- Carry out Strategic Plans;
- Project Management;
- Culture setting;
- Maintain custody of Corporate Records, City Bylaws and Policies;
- Human Resource services; and
- Issues Management.

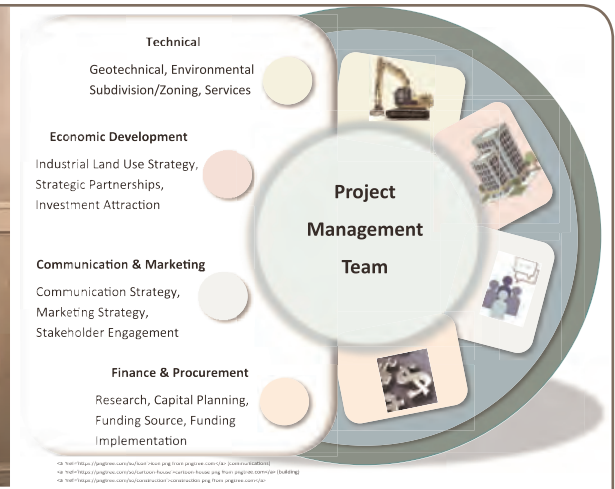
2019

Mission Statement:

The CAO Office provides sound leadership, management of public resources and overall governance and direction of the corporation. It facilitates and enables delivery of the City's services and programs by building the organizational capacity and strengthening the culture required to deliver the vision, strategies and framework set out by the Cranbrook City Council.

OBJECTIVE	STRATEGY	OUTCOME
Provide economic growth and strategic investments for industry needs.	<ul style="list-style-type: none"> Established a Project Management team to lead the activities of the Tembec industrial lands development to ensure all activities are coordinated and moving forward in a positive momentum. 	<ul style="list-style-type: none"> Staff worked together to identify the action plan, are accountable for the individual efforts and problem solve any disruptions from the plan as a team.
Support staff in Professional Development	<ul style="list-style-type: none"> Staff participated in training opportunities designed to increase confidence and competencies. 	<ul style="list-style-type: none"> With the leadership building blocks supporting performance, staff are proficient in achieving business goals.
Develop and maintain positive and progressive Human Resource practices.	<ul style="list-style-type: none"> Continuous engagement with City unions to resolve employment related issues. Reviewed compensation packages for exempt to ensure retention and competitiveness. Filled strategic positions and monitored staff movement impacting operations across the City. 	<ul style="list-style-type: none"> All grievances reported in 2019 and before were resolved, except two that were referred to arbitration. Exempt remuneration was reviewed and implemented. Service delivery gaps reduced and operational outcomes increased.





2020

OBJECTIVE	STRATEGY	MEASURE
Define operational goals and service levels.	<ul style="list-style-type: none"> Provide a focused forum for Council to identify strategic priorities, vision and mission for the next 4 years. 	<ul style="list-style-type: none"> A clear well laid out plan is adopted by Council. Projects and budgets are aligned with priorities.
Improve communication within Corporation.	<ul style="list-style-type: none"> More timely responses and follow-up to Council/ Councillors questions. More dialogue and consensus in decision making within senior team. 	<ul style="list-style-type: none"> Council has the right information at the right time. Sr. Team responds to activities quickly and confidently.
Align human capital strategy with corporate vision.	<ul style="list-style-type: none"> Review organization structure and job descriptions to optimize service delivery and maintain internal equity. Develop a Staff Development framework that supports a positive culture and enhancing required competencies. 	<ul style="list-style-type: none"> Optimum service delivery evidenced by minimum overtime and work life balance. Enhanced staff performance and job satisfaction.

2021

OBJECTIVE	STRATEGY	MEASURE
Enhance framework for decision making.	<ul style="list-style-type: none"> Review, revise and draft policies. 	<ul style="list-style-type: none"> Repeated problem areas are eliminated. Turnaround times are quicker.
Improve communication and transparency.	<ul style="list-style-type: none"> Communicate performance results of strategic priorities. Increase community engagement. 	<ul style="list-style-type: none"> Improvement to the budget process and capital spending. Number of citizens engaged in process is increased. Number of critical comments decreased.
Complete CUPE negotiations and review of staff benefits across the board.	<ul style="list-style-type: none"> Ratification of new Collective Agreement 	<ul style="list-style-type: none"> Staff and union working together following the new Collective Agreement parameters.
Enhance management and supervisory development throughout the year.	<ul style="list-style-type: none"> Engage in learning and collaboration with the employees. 	<ul style="list-style-type: none"> Positive culture and trust across the corporation.

36 Bylaws Adopted

50 Total Combined
Term, Part-Time Casual & Exempt
Employees Hired

CAO
OFF

Public Hearings
11

2 Employees Retired

Public Works

Public Works oversees the monitoring, maintenance and renewal of all major infrastructure assets, including roads, water distribution, sanitary and storm sewer, parks and outdoor recreation facilities.

Through the Infrastructure Planning & Delivery (IPD) and Engineering & Field Services Divisions, long term asset and infrastructure planning activities are undertaken as well as providing engineering approvals and oversight of development activities and capital infrastructure projects.

Fifty-three staff members with a vast skill set are designated to parks, waterworks, roads, fleet services, electrical, carpentry, plumbing, engineering and administration. Based on seasonal requirements staff is allocated to the area they are most effective in order to ensure a collaborative and efficient approach to providing the core services that make our City function. Core department mandates include:

- Capital Works Program;
- Asset Management;
- Special Project Delivery;
- GIS and Mapping Solutions; and
- Spray Irrigation Operations.

Mission Statement:

Working to serve the public in a safe, prompt, courteous, efficient manner. Our dedicated employees strive to plan, design, inspect, build, and maintain public infrastructure in a manner that adequately preserves these assets for succeeding generations.

2019

OBJECTIVE	STRATEGY	OUTCOME
Enhanced Water and Stormwater Monitoring and Analysis.	<ul style="list-style-type: none"> • Installed real-time flow monitoring of storm water and water assets. • Completed Flood Risk Assessment Report. • Started Water Quality and Supply Master Plan Project. 	<ul style="list-style-type: none"> • Data will assist in long-term planning for both potable supply and storm water management. • Real time alarms will also be in place for significant changes in water quality or high flow and flood events.





2020

OBJECTIVE	STRATEGY	MEASURE
Public Works: Major improvements at sewage treatment lagoons for capacity and long term operational efficiency.	<ul style="list-style-type: none"> Currently seeking grant funding to expand scope of work and improvements. 	<ul style="list-style-type: none"> Dollar value of funding obtained, meters of pipe installed, cubic meters of sewer capacity obtained.
Public Works: Draft Sanitary Sewer Control Bylaw.	<ul style="list-style-type: none"> Review bylaws from other communities. Draft and review internally and bring to Council 2020. 	<ul style="list-style-type: none"> Endorsement received by staff, council members and external stakeholders.
Public Works: Water Quality and Supply Master Plan.	<ul style="list-style-type: none"> Two year project that will require council and public engagement. Also see additional grant funds. 	<ul style="list-style-type: none"> Number of objectives within total plan that have been fully funded and completed.
Public Works: Completion of real time fleet and building asset management plan.	<ul style="list-style-type: none"> Work with consultant and internal staff to ensure completion of final reporting in 2020. 	<ul style="list-style-type: none"> Percentage of fleet and building assets that are incorporated into asset management plan.
IPD: Implementation of pavement management software.	<ul style="list-style-type: none"> Conduct staff training for software implementation. Integrate with Cityworks and work planning. 	<ul style="list-style-type: none"> Value of capital and operational work that is informed through the Pavement Management software.
IPD: Development Cost Charge Bylaw (DCC).	<ul style="list-style-type: none"> Procure consulting services. Review applicable projects and bring forward to Council. 	<ul style="list-style-type: none"> Endorsement by staff, Council members and external stakeholders.

2021

OBJECTIVE	STRATEGY	MEASURE
Public Works: Implementation of drinking water and supply master plan.	<ul style="list-style-type: none"> Grant applications submitted and review of existing funding levels identified to achieve desired objectives. 	<ul style="list-style-type: none"> Number of objectives met or included in 5 Year Financial Plan.
Public Works: Development Cost Charge Bylaw (DCC) completion.	<ul style="list-style-type: none"> Council and public engagement initiated after draft is created with consultant. Submit for Ministry approval. 	<ul style="list-style-type: none"> Endorsement received by staff, council members and external stakeholders.
IPD: Expanded capital works program.	<ul style="list-style-type: none"> Request increased funding to meet council approved level of service for infrastructure. 	<ul style="list-style-type: none"> Increased meters of deep utility installed annually to meet long term service levels.
IPD: Public Works yard upgrades.	<ul style="list-style-type: none"> Complete an assessment and design for yard upgrades along with schedule and funding needs. 	<ul style="list-style-type: none"> Number and value of safety and operational improvements made.

401.5 AC. Parks & Fields

Over 2,000
Service Requests

P.W.

Roads Maintained
— 160 km —

384 km Water, Sewer, Sanitary Sewer Lines

Royal Canadian Mounted Police

Cranbrook RCMP is committed to working with all levels of government and non-government agencies to support safe communities to maintain the public's confidence and trust in the services we provide (BC RCMP 2018-2020 Strategic Plan).

Our detachment is responsible for all emergency calls for service within the communities we serve and work in partnerships with dedicated Federal, Provincial and Municipal enforcement agencies for numerous overlapping mandates.

Our support staff address non-emergency requests for assistance between the hours of 8:00 am and 4:00 pm, Monday to Friday with after hour requests forwarded to our Operational Control Centre in Kelowna.

Beyond the initial police response, investigational tasks are delegated to the appropriate internal resource including our Enhanced Response Unit, Indigenous Police Service and Forensic Identification Services.

2019

OBJECTIVE	STRATEGY	OUTCOME
<ul style="list-style-type: none"> Increased Police Visibility. Community Relations. Mental Health Liaison. 	<ul style="list-style-type: none"> Modernization of statistical analysis through existing RCMP "COGNOS" software. All duty codes capture member's activity for patrols (traffic, foot patrols, bar check) and community interactions (school talks, school zone traffic, etc). Increased admin support in order to free police officers from Administrative duties and increase proactive patrols. Enhanced engagement of restricted duty members. 	<ul style="list-style-type: none"> The results identified increased activity than traditional reporting would support and also identified minor issues with consistency in member identification of the activity status. Overall the results were positive. Watch Clerk position suffered several delays, but the restricted duty member engagement increase has been significant.

Mission Statement:

The RCMP is Canada's national police service. Proud of our traditions and confident in meeting future challenges, we commit to preserve the peace, uphold the law and provide quality service in partnership with our communities.





2020

OBJECTIVE	STRATEGY	MEASURE
Increase Police Visibility/Community Relations/Mental Health Liaison.	<ul style="list-style-type: none"> Continue improvements in engagement of police officers and civilian staff in support of front line members. 	<ul style="list-style-type: none"> "COGNOS" software comparison by team and individual member.
Adopt evolving technology to improve police and public safety in a cost efficient manner.	<ul style="list-style-type: none"> Internal/External engagement of Subject Matter Experts (SME's). Includes the creation of a detachment ombudsman position to facilitate communications. 	<ul style="list-style-type: none"> Establish a value for labour hours saved for each advancement.
Build on established relationships with Fire Services and Bylaw Services for mutually dependent public safety goals.	<ul style="list-style-type: none"> Quarterly meetings with stakeholders in addition to electronic group messaging/direct phone calls as needed. 	<ul style="list-style-type: none"> Quarterly report of issues, actions and resolution.

2021

OBJECTIVE	STRATEGY	MEASURE
Increase in specialization training for all categories of staff.	<ul style="list-style-type: none"> Support of individual learning and development via online. Travel for training, bringing in SME's for local training. 	<ul style="list-style-type: none"> Analysis of totality of courses or specialization obtained.
Enhanced morale.	<ul style="list-style-type: none"> Individual surveys. Enhanced employee engagement in detachment priorities and modernization. 	<ul style="list-style-type: none"> Year end survey with ratings scale to outline morale change.

45 Impaired Driving Offences

1,936
Traffic Stops

R.C.
M.P.

Foot Patrols/Bar Checks
— 671 —

622 Property —
Offences—



CORPORATION OF THE CITY OF CRANBROOK
STATEMENTS OF FINANCIAL INFORMATION APPROVAL
For the Year Ended December 31, 2019

The undersigned, as authorized by the Financial Information Regulation, Schedule 1, subsection 9(2), approves all the statements and schedules included in the Statements of Financial Information, produced under the *Financial Information Act*.

Dated this 26 day of May, 2020.

Lee Pratt
Mayor, on behalf of Council

Charlotte Osborne, CPA CGA
Director of Finance

Statement of Financial Information Report (SoFI)

The Corporation of the City of Cranbrook Schedule of Long-term Debt

For the year ended December 31

2019

2018

Bylaw	Purpose	Maturity Date	Rate		
General Fund					
Mortgages					
3348	Canada Life Assurance Company	2030	7.250	\$ 6,818,134	\$ 7,212,356
3698	Bank of Montreal	2020	4.480	6,196,960	6,646,807
	Tembec	2021	0.000	1,911,000	2,922,000
				14,926,094	16,781,163
Debtenture Debt					
3515	Cranbrook Public Library Building	2026	1.750	1,324,925	1,486,221
3559	Ridgeview Street LAS	2032	2.250	182,364	192,910
3662	Fire Hall Upgrade	2025	3.350	1,329,246	1,526,343
3708	Fibre Optic Broadband Infrastructure	2031	4.200	517,928	551,071
3682	Memorial Arena Renovations	2027	3.400	1,084,904	1,198,118
3862	Capital Roads	2038	3.150	7,220,882	7,500,000
				11,660,249	12,454,663
Short Term Debt (5 years)					
	Fire Training Facility	2020	Variable	75,000	150,000
	Fire Water Truck	2021	Variable	155,315	233,204
	Fire Engine	2023	Variable	557,517	689,076
				787,832	1,072,280
Water Fund					
Debtenture Debt					
3300	Panorama Heights	2022	2.250	27,466	35,764
3335	Easthill Water Trunk	2019	2.100	-	40,505
3450	Phillips Div/Pipeline/Wells	2023	2.400	1,070,994	1,307,645
3435	Patterson Street	2022	1.800	22,668	29,718
3465	North Hill Water Trunk	2025	1.800	927,516	1,064,330
3581	2007 Water Pressure Improvements	2029	4.130	556,231	600,778
3862	Capital Roads	2038	3.150	1,925,569	2,000,000
				4,530,444	5,078,740
Sewer Fund					
Debtenture Debt					
3301	Panorama Heights	2022	2.250	33,287	43,344
3626	Spray Irrigation (Field F3/Aeration)	2030	4.500	465,209	498,378
3670	Waste Water Improvement Project	2022	1.750	843,500	1,180,900
3862	Capital Roads	2038	3.150	481,392	500,000
				1,823,388	2,222,622
Airport Fund					
Debtenture Debt					
3554	Airport expansion / improvement	2019	2.250	-	71,718
				-	71,718
Total				\$ 33,728,007	\$ 37,681,185

Financial Information Act Regulation Schedule 1, section 4

**The Corporation of the City of Cranbrook
Guarantee and Indemnity Agreements
As at December 31, 2019**

Guarantees and indemnities information for the Corporation of the City of Cranbrook is included in the notes to the 2019 Consolidated Financial Statements.

Financial Information Act Regulation Schedule 1, section 5

**The Corporation of the City of Cranbrook
Council Remuneration, Expenses, and Contracts
As at December 31, 2019**

<u>Name</u>	<u>Position</u>	<u>Remuneration</u>	<u>Expenses</u>
Pratt, L.	Mayor	\$ 65,900	\$ 6,630
Blissett, N.	Councillor	24,600	342
Eaton, D.	Councillor	1,713	-
Graham, W.	Councillor	24,150	8,974
Hudak, J.	Councillor	14,221	2,923
Peabody, M.	Councillor	24,263	4,190
Popoff, R.	Councillor	24,600	5,360
Price, W.	Councillor	24,600	600
Total Council Remuneration/Expenses		<u>\$ 204,047</u>	<u>\$ 29,018</u>

Employer share of Council benefits:

Medical	\$ 8,074
Group dental, extended health	16,876
Receiver General	5,479

Total employer share of Council benefits	<u>\$ 30,430</u>
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Contracts under Section 107 of *Community Charter*:

Section 107 of the *Community Charter* requires disclosure where a municipality enters into a contract in which a council member has a direct or indirect pecuniary interest.

No such contracts were entered into in 2019.

Financial Information Act Regulation Schedule 1, section 6(2)(a)

**The Corporation of the City of Cranbrook
Employee Remuneration and Expenses
As at December 31, 2019**

<u>Name</u>	<u>Position</u>	<u>Total Remuneration *</u>	<u>Expenses</u>
Anderson, D.	Director, Public Works	\$ 127,155	\$ 5,677
Ausman, E.	Infomatics Manager	91,894	-
Babuin, T.	Administrative Manager, CAOs Office	104,575	5,065
Bain, J.	Fire Fighter	107,275	2,394
Baldwin, S.	Fire Fighter	102,440	-
Bertrand, J.	Fire Fighter	112,856	426
Bettcher, J.	Fire Fighter	86,895	1,867
Brown, J.	Fire Fighter	115,922	-
Carson, M.	Fire Fighter	118,628	266
Cavener, B.	Fire Fighter	108,706	-
Churchill, C.	Fire Fighter	99,554	1,867
Courtney, C.	Deputy Director, Finance	114,514	8,904
Davis, J.	Mechanic Foreman	82,250	592
Desjardins, W.	Director, Fire and Emergency Services	114,996	9,184
Doris, P.	Fire Fighter	91,723	1,867
Driver, S.	Director, Fire and Emergency Services	133,580	9,148
Dueck, M.	Corporate Officer/City Clerk	101,604	5,196
Dunker, R.	Building Inspector/Planning Technician	80,742	2,272
Fraser, R.	Interim Chief Administrative Officer	134,549	5,997
Granville-Martin, J.	Fire Fighter	93,135	1,359
Green, G.	Fire Fighter	117,746	-
Greenan, C.	Fire Fighter	89,286	1,867
Henry, T.	Information Systems Manager	110,965	7,360
Hetu, A.	Deputy Director, Public Works	105,451	6,154
Heywood, P.	Events & Marketing Manager	105,407	4,630
Ivens, K.	Systems Administrator	79,527	504
Kennedy, D.	Fire Fighter	77,480	135
Kennelly, T.	Fire Fighter	133,791	-
Kim, D.	Chief Administrative Officer	121,062	6,984
King, S.	Financial Analyst	86,576	-
Liptak, S.	Facility Supervisor	83,082	904
Luce, T.	Building Inspector/Planning Supervisor	99,157	5,644
Mackinnon, D.	A/ Deputy Director, Fire & Emergency Services	130,471	2,184
Matejka, M.	Manager, Infrastructure Planning & Delivery	98,904	7,419
Mummery, C.	Construction Compliance Technologist	81,324	1,893
Munro, B.	Fire Prevention Coordinator	129,768	2,582
New, C.	Director, Community Services	123,862	4,749
Osborne, C.	Director, Finance	129,705	6,749
Pannell, S.	Fire Fighter	82,008	2,633
Paulsen, S.	Facility Operations Manager	102,126	5,687
Penson, C.	Manager, Engineering & Field Services	109,913	4,634
Perrault, J.	Public Works Manager	97,823	5,183
Pocha, K.	Water/Wastewater Project Manager	78,645	4,575
Pocock, M.	Parks Foreman	80,020	1,622
Price, R.	Community Planner	103,292	5,139
Quillam, S.	Electrician	85,131	504
Relkoff, P.	Fire Fighter	129,380	-
Robertson, M.	Fire Fighter	94,679	246
Semeniuk, E.	Electrician	81,830	1,037

Smith, M.	Financial Services Manager	93,301	6,366
Spence, C.	Office Manager	81,843	4,646
Spowart, F.	Fire Fighter	106,518	357
Swanson, C.	Fire Fighter	104,883	357
Thorsteinson, K.	Executive Assistant, CAO & Mayor	88,286	4,702
Veg, R.	Manager of Planning	107,280	5,769
Videto, K.	Senior Utility Operator	76,540	4,251
Yee, G.	Fire Fighter	123,856	-
Young, G.	Lead Hand	87,225	3,567
Zettel, C.	Corporate Communications Officer	99,678	5,145
Employee Gross Earnings (over \$75,000)		6,040,813	188,256
Employee Gross Earnings (\$75,000 and less)		6,456,516	108,763
		\$ 12,497,329	\$ 297,019

Employer share of Employee benefits:

Receiver General	\$ 601,523
Medical/Employer Health Tax	347,123
Pension Corporation	1,173,806
Group insurance, dental, extended health	874,898
Workers' Compensation Board	208,544
Total Employer share of Employee benefits	\$ 3,205,894

* Total Remuneration includes Taxable Benefits

**The Corporation of the City of Cranbrook
Severance Agreements
As at December 31, 2019**

There were two (2) severance agreements made between the Corporation of the City of Cranbrook and its non-unionized employees during the fiscal year ended December 31, 2019.

The agreements represent sixteen (16) months of compensation.*

* Compensation is based on salary and benefits.

Financial Information Act Regulation, Schedule 1, section 6

The Corporation of the City of Cranbrook
Payments Made for Provision of Goods or Services
For the year ended December 31, 2019

Suppliers who received aggregate payments exceeding \$25,000:

A-MAIS TECHNOLOGIES	\$ 66,097
A.R. MOWER & SUPPLY LTD.	33,917
AARDVARK PAVEMENT MARKING SERVICES	76,023.11
ACCESS GAS SERVICES INC.	96,048.03
APPLIED COMPRESSION SYSTEMS LTD.	39,759.40
APPLIED RESEARCH ASSOCIATES, INC.	25,280.50
AUSTIN ENGINEERING LTD.	36,430.98
B.E. CIVIL PROJECTS LTD	44,088.16
BANK OF MONTREAL	879,960.20
BARRIE MACKAY CONTRACTING LTD.	1,863,951.00
BC ASSESSMENT	154,496.20
BC HYDRO	1,348,688.57
BC TRANSIT	835,120.05
BDO CANADA LLP	39,375.00
BLUE LAKE FOREST EDUCATION SOCIETY	58,275.00
BRIKAT CONTRACTING LTD.	57,271.31
BRITISH COLUMBIA SPCA	31,392.80
BUILDING CONSULTING SERVICES	68,010.85
BUREAU VERITAS CANADA (2019) INC.	94,618.64
CAMAL FOUNDATION	80,418.00
CANADA LIFE ASSURANCE COMPANY	896,650.56
CANADA POST	25,827.86
CANADA REVENUE AGENCY	3,327,176.00
CANADA WEST REFRIGERATION LTD.	123,707.75
CDW CANADA INC.	30,645.64
CERVUS EQUIPMENT (CRESTON)	45,991.68
CITY GLASS AND WINDSHIELD SHOP LTD.	60,435.04
CITY OF SWIFT CURRENT	40,000.00
COLLEGE OF THE ROCKIES	48,245.50
COMMISSIONAIRES BC	28,476.66
CRANBROOK BUILDING CENTRE LTD	31,507.69
CRANBROOK CHAMBER OF COMMERCE	73,677.50
CRANBROOK DAILY TOWNSMAN	66,095.81
CRANBROOK INTERIOR WOODWORK	30,874.73
CRANBROOK PUBLIC LIBRARY	164,718.11
CRANBROOK TOURISM	45,307.50
CUPE 2090	131,075.25
CYBERLINK SYSTEMS CORP	30,691.31
DB PERRKS & ASSOCIATES LTD.	49,024.30
DELL FINANCIAL SERVICES	54,431.07
DENHAM FORD (BC) LTD.	90,128.32
E.B. HORSMAN & SON	58,189.55
ECONOLITE CANADA INC.	68,881.12
EECOL ELECTRIC LTD.	48,612.97
ELEVATE AIRPORTS INC.	1,183,269.80
EMCO CORPORATION	130,363.52
ESRI CANADA LTD	131,464.71
EVERGREEN BUILDING MAINTENANCE INC	173,832.75
FALCON EQUIPMENT LTD.	30,999.39
FALL LINE FORESTRY LIMITED	46,305.00
FER-MARC EQUIPMENT LTD.	161,918.95
FORTISBC ENERGY INC.	215,900.01
FREIGHTLINER OF CRANBROOK LTD	46,339.63
GEORGE B. CUFF & ASSOCIATED LTD.	65,823.52

The Corporation of the City of Cranbrook
Payments Made for Provision of Goods or Services
For the year ended December 31, 2019

GRAY MATTER SYSTEMS CANADA LLC	27,415.46
GREEN MOUNTAIN JANITORIAL SERVICES INC	164,372.13
GUILLEVIN INTERNATIONAL CO.	195,225.66
HABITAT SYSTEMS INCORPORATED	66,293.71
HARRIS & COMPANY	39,628.31
HEBDITCH CONTRACTING LTD.	270,550.51
HOP STUDIOS INC.	29,675.65
IAFF	58,975.62
ICBC	116,004.00
ICONIX WATERWORKS LIMITED PARTNERSHIP	26,497.41
INSITUFORM TECHNOLOGIES LIMITED	580,710.98
INTERIOR SEED AND FERTILIZER LTD.	128,231.22
INVICTUS ENTERTAINMENT GROUP INC	159,148.84
JEFF PARRY PROMOTIONS	103,726.75
JRJ FENCING	29,360.48
KAN-WEST ROADS LTD.	43,823.54
KEMLEE EQUIPMENT LTD.	68,115.35
KLEYSEN GROUP LP	88,987.63
KOOTENAY COMMUNICATIONS LTD.	29,293.39
KOOTENAY EAST REGIONAL HOSPITAL DISTRICT	531,389.71
LIDSTONE & COMPANY	111,839.46
LOST CREEK ENTERPRISES LTD.	234,478.21
LOTIC ENVIRONMENTAL LTD.	62,114.45
M.B. LABORATORIES LTD.	112,173.45
MARTECH ELECTRICAL SYSTEMS LTD	57,034.71
MCELHANNEY CONSULTING SERVICES LTD.	284,439.44
MEARL'S MACHINE WORKS LTD.	114,181.74
MEDICAL SERVICES PLAN OF B.C.	103,762.50
MIKE NIX HOLDING LTD.	33,596.04
MINISTER OF FINANCE - School Tax	1,812,727.99
MORROW BIOSCIENCE LTD.	53,357.88
MPE ENGINEERING LTD.	107,150.29
MUNICIPAL FINANCE AUTHORITY OF BC	2,000,000.00
MUNICIPAL INSURANCE ASSOCIATION OF BC	168,029.21
MUNICIPAL PENSION PLAN	2,151,928.56
NANRICH WATER MANAGEMENT CONSULTANTS LTD.	31,500.00
NAPA AUTO PARTS	31,337.18
NEW DAWN DEVELOPMENT	1,247,568.00
NEW DAWN RESTORATIONS LTD	167,525.08
NORTH STAR MOTORS LTD.	60,530.28
OLIVER IRRIGATION	50,505.00
PB PRO-AUDIO & LIGHTING	38,748.00
PEAK SECURITY SERVICES	77,200.21
POWER PAVING LTD.	229,071.68
POWERLAND COMPUTERS LTD	121,091.35
PROVINCE OF BC - EMPLOYER HEALTH TAX	243,697.92
R.W.GRAY CONSULTING LTD	26,659.14
RAYONIER A.M. CANADA G.P.	1,013,335.89
RECEIVER GENERAL FOR CANADA	2,984,867.52
REGIONAL DISTRICT OF EAST KOOTENAY	2,189,352.73
REGIONAL DISTRICT OF EAST KOOTENAY / MUNICIPAL FINANCE AUTHORITY	2,544,966.00
REMCAN PROJECTS LP	35,278.33
RMoffice SOLUTIONS LTD	29,496.85
ROCKY MOUNTAIN ENERGY LTD.	361,043.83
ROCKY MOUNTAIN PHOENIX	230,240.72

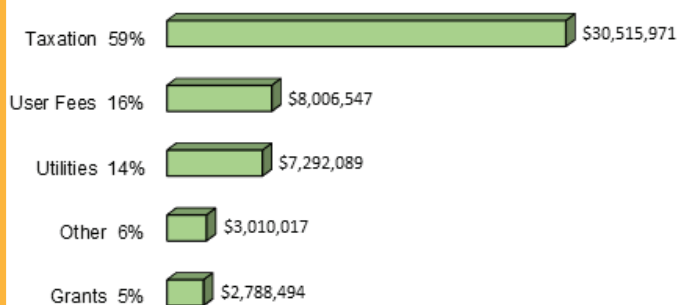
The Corporation of the City of Cranbrook
Payments Made for Provision of Goods or Services
For the year ended December 31, 2019

ROCKY MOUNTAIN PRINTERS LTD.	46,110.40
SALVADOR READY MIX CONCRETE LTD.	207,644.93
SANDOR RENTAL EQUIPMENT	31,146.77
SNC LAVALIN INC.	147,281.57
SOUTHEAST DISPOSAL	25,158.69
SPECTRUM RESOURCE GROUP INC.	25,080.23
STAPLES	29,469.20
STELLAR POWER & CONTROL SOLUTIONS LTD.	59,082.24
STRATEGIC FIRE CONTROL LTD.	27,300.00
STRATFORD MANAGERS CORPORATION	301,740.88
SUN LIFE ASSURANCE COMPANY OF CANADA	964,001.51
TELUS COMMUNICATIONS (BC) INC	55,955.93
TELUS MOBILITY (BC)	32,513.71
TERUS CONSTRUCTION LTD.	2,550,340.95
TRI-KON PRECAST PRODUCTS LTD.	38,966.38
TRIQUEST ELECTRICAL SERVICES LTD.	35,568.59
TYBO CONTRACTING LTD.	545,500.30
UNIVAR CANADA LTD.	32,643.03
URBAN SYSTEMS LTD	501,896.92
VALLEY TRAFFIC SYSTEMS INC.	126,560.28
VAST RESOURCE SOLUTIONS INC.	53,128.99
VENTURE MECHANICAL SYSTEMS LTD.	72,947.97
VIMAR EQUIPMENT LTD	31,239.81
WESTERN FINANCIAL GROUP	266,854.82
WOLSELEY MECHANICAL GROUP	61,342.87
WORKSAFE BC	208,787.00
WSP CANADA INC.	33,096.09
Total aggregate payments exceeding \$25,000	42,075,427
Consolidated total paid to suppliers who received aggregate payments of \$25,000 or less	3,019,571
Payments to suppliers for grants and contributions exceeding \$25,000:	
Cranbrook Curling Association	40,000
CAMAL Foundation	96,077
Cranbrook Public Library	626,672
Key City Theatre Society	83,157
Total payments for grants and contributions exceeding \$25,000	845,906
Total Payments Made for the Provision of Good or Services	\$ 45,940,904

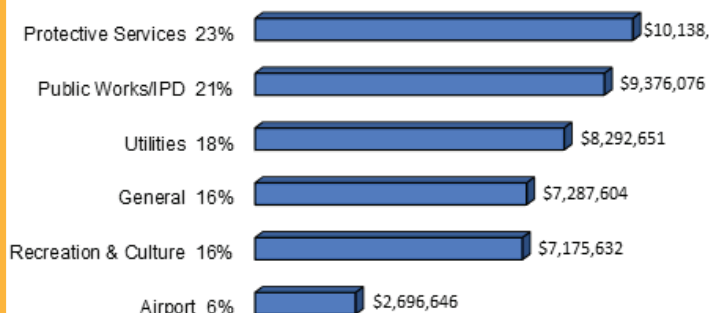
Financial Information Act Regulation Schedule 1, section 7

Statistical Information

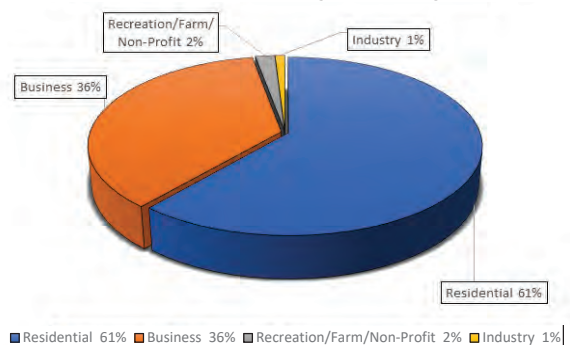
2019 Revenues by Source



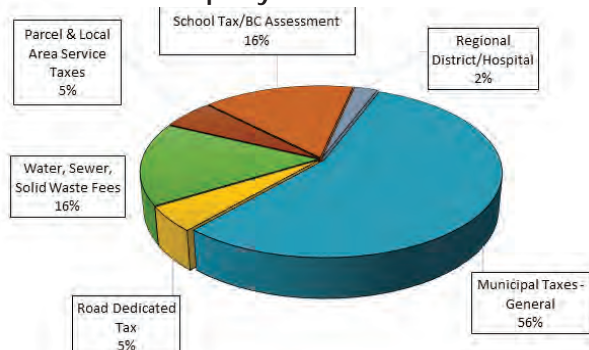
2019 Expenses by Service



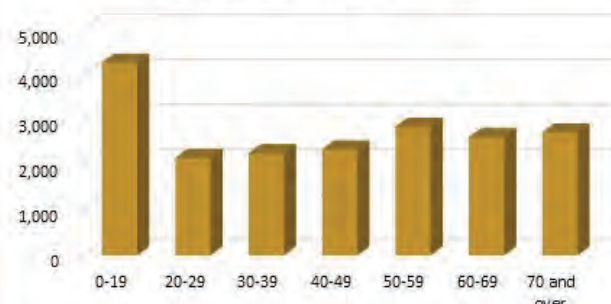
2019 Tax Distribution by Property Class



2019 Property Tax Levies & Utilities



About Cranbrook



* Stats Canada 2016 Census
Population = 19,259

City of Cranbrook Population: 19,259
Average Age: 42.9 years
Average Family Size: 2.7 persons

Cranbrook ranked #52 in 2019 "Best Communities in Canada" (Maclean's)
Recognized as one of 2019 "BC Ten Age-Friendly Communities" (Prov of BC)

2019 Grants to Non-Profit Organizations

Each year, City Council provides financial assistance to non-profit organizations that provide services and improve the quality of life to the residents of Cranbrook.

In 2019, municipal grants were provided to the following organizations:

Monetary Grants:	Amount
1813 Cranbrook Army Cadet Parents Society	4,000
1992 Sweetheart Society	13,560
CAMAL Foundation	96,077
Canada Day Celebrations	25,000
Cranbrook & District Arts Council	22,000
Cranbrook & District Restorative Justice Society	10,000
Cranbrook & District Search & Rescue	19,087
Cranbrook Boys & Girls Club	8,500
Cranbrook Bugle Band	9,300
Cranbrook Community Theatre Society	5,150
Cranbrook Curling Association	40,000
Cranbrook Food Bank Society	2,000
Cranbrook Kimberley Hospice Society	1,200
Cranbrook MultiCultural Society	3,250
Cranbrook Public Library	626,672
Cranbrook Society for Community Living	1,208
Fisher Peak Performing Artists Society	2,000
Girl Guides of Canada - Mountain View	3,500
Key City Theatre Society	83,157
Ktunaxa Nation Council - Street Angel	12,000
Minerals South 2019 - Copper Sponsorship	1,500
Mount Baker Scholarship	3,500
Royal Canadian Legion #24	1,800
Sam Steele Society	7,065
Scouts Canada - 4th Cranbrook Scouts	450

In Kind Grants:

	Amount
Battle of the Bats Tournament	636
Children's Festival	218
Cranbrook Midget Ice	851
Ducks Unlimited	465
Fisher Peak Performing Artists Society	640
Sam Steele Slopitch Tournament	717

Management's Responsibility for Financial Reporting

To the Mayor and Members of Council:

In accordance with Section 167 of the Community Charter, we are pleased to submit the 2019 consolidated financial statements for the Corporation of the City of Cranbrook, together with the report of our auditors, BDO Canada LLP.

The preparation of the consolidated financial statements is the responsibility of the City's management. The statements have been prepared by City staff in accordance with Canadian generally accepted accounting principles for governments in the Province of British Columbia. These principles are based upon recommendations of the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada.

Financial statements are not precise since they include certain amounts based on estimates and judgments. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the financial statements are presented fairly in all material respects.

The consolidated financial statements have been audited by BDO Canada LLP Chartered Professional Accountants in accordance with Canadian generally accepted auditing standards on behalf of the ratepayers. The auditor's report expresses their opinion on these consolidated financial statements. The auditor has full and free access to the accounting records.



Charlotte Osborne, CPA, CGA
Director, Finance
Chief Financial Officer



Ron Fraser, P. Eng.
Interim Chief Administrative Officer

May 11, 2020

Independent Auditor's Report

To the Mayor and Members of Council of The Corporation of the City of Cranbrook

Opinion

We have audited the accompanying consolidated financial statements of The Corporation of the City of Cranbrook, which comprise the consolidated statement of financial position as at December 31, 2019, and the consolidated statements of operations, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of The Corporation of the City of Cranbrook as at December 31, 2019 and its statement of operations, and changes in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the City in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the City's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the City or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the City's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

Independent Auditor's Report (Continued)

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the City's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the City to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Chartered Professional Accountants

May 11, 2020
Cranbrook, BC

The Corporation of the City of Cranbrook Consolidated Statement of Financial Position

December 31	2019	2018
Financial Assets		
Cash and funds on deposit (Note 1)	\$ 57,160,748	\$ 54,805,168
Accounts receivable (Note 2)	3,633,120	3,736,314
Land held for resale	7,298	6,369
Deposit – Municipal Finance Authority (Note 4)	1,409,230	1,591,585
	<u>62,210,396</u>	<u>60,139,436</u>
Liabilities		
Accounts payable and accrued liabilities (Note 5)	9,794,008	7,740,792
Deferred revenue (Note 6)	3,984,423	3,810,154
Development cost charges (Note 7)	2,272,626	2,169,363
Reserve – Municipal Finance Authority (Note 4)	1,409,230	1,591,585
Capital lease obligation (Note 8)	26,091	-
Debt (Note 9)	33,728,007	37,681,185
	<u>51,214,385</u>	<u>52,993,079</u>
Net Financial Assets	<u>10,996,011</u>	<u>7,146,357</u>
Non-Financial Assets		
Tangible capital assets (Note 10)	209,222,976	206,629,182
Inventories of supplies and prepaid expenses	564,864	362,800
	<u>209,787,840</u>	<u>206,991,982</u>
Accumulated Surplus	<u>\$ 220,783,851</u>	<u>\$ 214,138,339</u>



Charlotte Osborne, CPA, CGA
Director, Finance
Chief Financial Officer



Ron Fraser, P.Eng.
Interim Chief Administrative Officer

The accompanying significant accounting policies and notes form an integral part of these consolidated financial statements.

The Corporation of the City of Cranbrook Consolidated Statement of Operations

For the year ended December 31	2019	2019	2018
	<i>Budget</i>	<i>Actual</i>	<i>Actual</i>
Revenue			
Taxation for municipal purposes (Note 13)	\$ 30,190,804	\$ 30,181,289	\$ 28,992,543
Grants in lieu of taxes	340,000	334,682	336,193
Utility fees	7,314,641	7,292,089	7,284,213
Federal government grants	1,154,368	1,807,716	1,292,560
Provincial government grants	1,129,028	645,214	899,518
Regional and other local government grants	465,400	335,564	417,120
Sale of services and fees	7,329,292	8,006,547	7,714,682
Service, penalties, and interest charges	340,725	374,723	362,456
Contributions from developers and others	49,000	485,586	1,752,786
Contributed assets	-	121,645	-
Interest earned on investments	847,300	1,226,232	901,098
Other revenue	218,487	801,831	620,207
	<u>49,379,045</u>	<u>51,613,118</u>	<u>50,573,376</u>
Expenses (Note 14)			
General government services	7,491,396	7,287,604	6,588,489
Protective services	10,454,921	10,138,997	9,693,398
Infrastructure planning and development	2,571,541	3,098,201	2,730,705
Public work services	7,619,669	6,277,875	6,521,204
Western Financial Place	3,813,328	3,872,866	3,765,473
Community services	3,334,467	3,302,766	3,192,919
Water services	3,965,631	3,197,740	3,030,938
Sewer services	3,601,043	3,153,679	3,078,847
Solid waste services	1,972,477	1,941,232	1,936,900
Airport operations	2,677,695	2,696,646	2,606,894
	<u>47,502,168</u>	<u>44,967,606</u>	<u>43,145,767</u>
Annual Surplus (Note 18)	1,876,877	6,645,512	7,427,609
Accumulated Surplus, beginning of year	214,138,339	214,138,339	206,710,730
Accumulated Surplus, end of year	<u>\$ 216,015,216</u>	<u>\$ 220,783,851</u>	<u>\$ 214,138,339</u>

The accompanying significant accounting policies and notes form an integral part of these consolidated financial statements.

The Corporation of the City of Cranbrook Consolidated Statement of Changes in Net Financial Assets

For the year ended December 31	2019	2019	2018
	<i>Budget</i>	<i>Actual</i>	<i>Actual</i>
Annual Surplus	\$ 1,876,877	\$ 6,645,512	\$ 7,427,609
Acquisition of tangible capital assets	(17,268,726)	(10,873,097)	(14,529,089)
Amortization of tangible capital assets	7,080,000	8,246,846	7,887,078
Loss (Gain) on disposal of tangible capital assets	-	(5,562)	75,005
Proceeds on sale of tangible capital assets	-	38,019	94,855
Net consumption (replenishment) of supplies and prepaid expenses	-	(202,064)	16,913
	(10,188,726)	(2,795,858)	(6,455,238)
Change in net financial assets for the year	(8,311,849)	3,849,654	972,371
Net financial assets, beginning of year	\$ 7,146,357	\$ 7,146,357	\$ 6,173,986
Net financial assets (debt), end of year	\$ (1,165,492)	\$ 10,996,011	\$ 7,146,357

The accompanying significant accounting policies and notes form an integral part of these consolidated financial statements.

The Corporation of the City of Cranbrook Consolidated Statement of Cash Flows

For the year ended December 31 **2019** **2018**

Operating transactions

Annual Surplus	\$ 6,645,512	\$ 7,427,609
Items not involving cash		
Contribution from developers and others	(416,479)	(790,536)
Contributed assets	(125,629)	-
Actuarial adjustment	(350,558)	(385,615)
Amortization	8,246,846	7,887,078
Loss (Gain) on sale of tangible capital asset	(5,562)	75,005
Changes in non-cash operating balances		
Accounts receivable	103,194	230,268
Property acquired for taxes	-	6,369
Inventory and prepaid expenses	(202,064)	16,913
Accounts payable and accrued liabilities	2,053,217	357,224
Deferred revenue	174,268	(181,594)
Development cost charges	103,263	(604,143)
Land held for resale	(929)	(6,369)
	<u>16,225,079</u>	<u>14,032,209</u>

Capital transactions

Acquisition of tangible capital assets	(10,300,827)	(10,768,553)
Proceeds on sale of tangible capital assets	38,019	94,855
	<u>(10,262,808)</u>	<u>(10,673,698)</u>

Financing transactions

Repayment of debt	(3,602,620)	(2,215,648)
Repayment of lease	(4,071)	-
Proceeds from debt issues	-	10,689,076
	<u>(3,606,691)</u>	<u>8,473,428</u>

Net change in cash and funds on deposit

2,355,580 11,831,939

Cash and funds on deposit, beginning of year

54,805,168 42,973,229

Cash and funds on deposit, end of year

\$ 57,160,748 \$ 54,805,168

Supplementary Information:

Purchase of Tangible Capital Assets (non-cash)	\$ -	\$ 2,970,000
Vendor Financing (non-cash)	\$ -	\$ 2,970,000
Interest Received	\$ 1,226,232	\$ 901,098
Interest Paid	\$ 1,581,981	\$ 1,547,485

The accompanying significant accounting policies and notes form an integral part of these consolidated financial statements.

The Corporation of the City of Cranbrook Summary of Significant Accounting Policies

December 31, 2019

Basis of Presentation	The consolidated financial statements of the City are the representations of management and are prepared in accordance with Canadian generally accepted accounting principles for governments using guidelines issued by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada.
Reporting Entity	<p>The reporting entity is comprised of all organizations and enterprises accountable for the administration of their financial affairs and resources to City Council and which are owned or controlled by the City of Cranbrook.</p> <p>These consolidated statements reflect the assets, liabilities, revenues, expenses, changes in net financial assets (debt), and cash flows of the reporting entity. In addition to the general City of Cranbrook departments, the reporting entity includes the Cranbrook Public Library.</p>
Funds on Deposit	Funds on deposit include temporary investments recorded at the lower of cost or market value.
Land Held for Resale	Land held for resale is recorded at the lower of cost or net realizable value. Cost includes the original acquisition cost, plus any professional fees incurred in association with the acquisition. Net realizable value is defined as the estimated selling price less any estimated costs necessary to make the sale.
Vacation and Sick Pay	Vacation pay is charged to expense in the year it is earned. Sick leave is allocated on an annual basis and does not accrue beyond the fiscal year and therefore is charged to expense when taken.
Development Cost Charges	Development cost charge ("DCC") levies are restricted by by-law in their use for providing funds to assist the municipality in paying the capital cost of providing, constructing, altering or expanding sewage, water, drainage and highway facilities and the revenue is deferred until the expenses are incurred. When DCC expenses are made, a corresponding amount is recorded in revenue as "Development Cost Charges."
Inventories of Supplies and Prepaids	Inventories and prepaid expenses held for consumption are recorded at the lower of cost and replacement cost and are reported as non-financial assets.

The Corporation of the City of Cranbrook Summary of Significant Accounting Policies (continued)

December 31, 2019

Tangible Capital Assets

Tangible capital assets are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, design and engineering fees, legal fees and site preparation costs. Contributed tangible capital assets are recorded at fair value at the time of the donation, with a corresponding amount recorded as revenue. The cost and accumulated amortization of assets no longer in use are removed from the accounting records and the difference between net proceeds, if any, and the net book value is recorded as revenue or expense. Amortization is recorded on a straight-line basis over the estimated life of the tangible capital asset commencing in the year following acquisition as follows:

Land	Not amortized
Land improvements	15 to 25 years
Buildings	10 to 50 years
Technology – IT	5 to 10 years
Equipment	
Furniture and equipment	10 to 15 years
Equipment under capital lease	5 years
Infrastructure	
Roads and sidewalks	10 to 75 years
Storm sewers	25 to 40 years
Parking lots	15 to 50 years
Water infrastructure	25 to 60 years
Sewer infrastructure	20 to 50 years
Airport runway	20 to 40 years
Parks	10 to 50 years
Library book collection	3 to 10 years
Construction in progress	Not amortized

When there has been a change in circumstances and the service potential of a tangible capital asset has declined, the asset is written down based upon the relative loss of the service potential. If a tangible capital asset no longer contributes to the City's ability to provide services, its carrying amount is written down to its residual value.

The Corporation of the City of Cranbrook Summary of Significant Accounting Policies (continued)

December 31, 2019

Revenue Recognition

Revenues are accounted for in the period in which the transactions or events occurred that gave rise to the revenues and the amounts to be received can be reasonably estimated and collection is reasonably assured.

Taxation for municipal purposes is recorded as revenue in the period the taxes are levied.

User charges, fees, and other amounts collected for which the City has an obligation to perform or provide a future service are deferred until the service is provided.

Contributions or other funding received which has externally imposed restrictions are initially accounted for as deferred revenue and then recognized as revenue when used for the specific purpose.

Contributions received in-kind are recognized as revenue in the period received at the fair market value at the time of the contributions.

Government Transfers

Government transfers, which include legislative grants, are recognized in the period in which events giving rise to the transfers occur, provided that the transfers are authorized, any eligibility criteria have been met, and a reasonable estimate of the amount can be made unless the transfer agreement contains stipulations that create a liability in which case the transfers are recognized as revenue over the period that the liability is extinguished.

Budget Figures

The budget figures are from the Five Year Financial Plan Bylaw to be adopted each year. They have been reallocated and adjusted to conform to PSAB Financial Statement Presentation.

Use of Estimates

The consolidated financial statements of the City have been prepared in accordance with Canadian Public Sector accounting standards. The preparation of financial statements in conformity with these standards requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates. Significant areas requiring the use of management estimates include the determination of useful life and amortization of tangible capital assets.

The Corporation of the City of Cranbrook Summary of Significant Accounting Policies (continued)

December 31, 2019

Contaminated Sites

Under PS3260 governments are required to accrue a liability for the costs to remediate a contaminated site. Liabilities are recognized when an environmental standard exists, contamination exceeds the standard, the government has responsibility for remediation, future economic benefits will be given up and a reasonable estimate can be made.

Management has assessed its potential liability under the standard including sites that are no longer in productive use and sites for which the City accepts responsibility. There were no such sites that had contamination in excess of an environmental standard which required remediation at this time, therefore no liability was recognized.

The Corporation of the City of Cranbrook Notes to Consolidated Financial Statements

December 31, 2019

1. Cash and Funds on Deposit

Amounts included in cash and funds on deposit which have been specifically designated and set aside for internally and externally restricted purposes total **\$22,975,285** (2018 - \$23,380,722).

2. Accounts Receivable

	2019	2018
Taxes - current	\$ 944,276	\$ 1,042,574
- arrears and delinquent	507,342	473,597
Federal government	390,594	327,317
Province of British Columbia	138,493	373,709
Regional and other local governments	900	-
Other receivables	1,651,515	1,519,117
	\$ 3,633,120	\$ 3,736,314

3. Property Acquired for Taxes Subject to Redemption

In 2019, there were no properties acquired by the City of Cranbrook through tax sale.

4. Deposit and Reserve - Municipal Finance Authority

The City issues its debt instruments through the Municipal Finance Authority. As a condition of these borrowings, a portion of the debenture proceeds are withheld by the Municipal Finance Authority as a debt reserve fund. The City also executes demand notes in connection with each debenture whereby the City may be required to loan certain amounts to the Municipal Finance Authority. The details of the cash deposits and demand notes at year end are as follows:

	2019	2018
Demand notes	\$ 1,009,186	\$ 1,149,683
Cash deposits	400,044	441,902
	\$ 1,409,230	\$ 1,591,585

The Corporation of the City of Cranbrook Notes to Consolidated Financial Statements

December 31, 2019

5. Accounts Payable and Accrued Liabilities

	2019	2018
Federal government	\$ 3,249,458	\$ 1,945,350
Province of British Columbia	188,561	224,419
Regional and other local governments	11,452	11,073
Vacation and accrued benefits payable	941,071	937,628
Other payables	5,403,466	4,622,322
	\$ 9,794,008	\$ 7,740,792

6. Deferred Revenue

	2019	2018
Property taxes	\$ 3,229,681	\$ 3,117,786
Utility user fees	105,966	99,115
Other	648,776	593,253
	\$ 3,984,423	\$ 3,810,154

7. Development Cost Charges

The City collects development cost charges to pay for the proportionate share of infrastructure related to new growth. In accordance with the Local Government Act, these funds must be deposited into a separate reserve fund. Because these funds are externally restricted in nature they are shown as a liability.

	2018	Receipts	Interest	Transfers Out	2019
Roads	\$ 308,539	\$ 28,187	\$ 9,301	\$ (69,106)	\$ 276,921
Storm Sewer	415,360	9,548	11,603	-	436,511
Water	903,163	45,951	20,245	-	969,359
Sanitary Sewer	542,301	35,518	12,016	-	589,835
Total Deferred DCC	\$ 2,169,363	\$ 119,204	\$ 53,165	\$ (69,106)	\$ 2,272,626

The Corporation of the City of Cranbrook Notes to Consolidated Financial Statements

December 31, 2019

8. Capital Lease Obligation

The Library is committed to the following capital lease obligations:

	<u>2019</u>
Computer equipment lease, minimum monthly payments of \$627, interest rate 7.99% expires June 2022	\$ 16,870
Computer server lease, minimum monthly payments of \$202, interest rate 7.29% expires June 2024	9,221
	<u>\$ 26,091</u>

Interest paid relating to the above obligations on capital leases and included in debt servicing and financing charges was \$906 (2018 – nil). Future minimum payment requirements are as follows:

Year	Amount
2020	\$ 9,954
2021	9,954
2022	6,022
2023	2,426
2024	1,126
	<u>\$ 29,482</u>
Imputed interest	<u>(3,391)</u>
	<u>\$ 26,091</u>

The Corporation of the City of Cranbrook Notes to Consolidated Financial Statements

December 31, 2019

9. Debt

	2019	2018
Mortgages		
Mortgage debt is repayable to Canada Life Assurance Company, repayable monthly in the amount of \$74,721, including interest at 7.25%, maturing 2030.	\$ 6,818,134	\$ 7,212,356
Mortgage debt is repayable to Rayonier A.M. Canada Industries Inc., repayable in three annual payments ending in 2021. No interest applies.	1,911,000	2,922,000
Demand Loan		
Debt is repayable to the Bank of Montreal, repayable monthly in the amount of \$60,232 including interest at 4.48%, maturing 2020.	6,196,960	6,646,807
Debenture Debt		
Debenture debt is repayable to the British Columbia Municipal Finance Authority. Existing debentures mature in annual amounts to the year 2038 and interest is payable at rates ranging from 1.75% to 4.50% per annum.	18,014,081	19,827,742
Demand Promissory Note		
Notes are repayable to the British Columbia Municipal Finance Authority in accordance with S. 178 of the Community Charter. Interest, at variable daily rates, is paid monthly. Principal must be repaid within 5 years.	787,832	1,072,280
	\$ 33,728,007	\$ 37,681,185

The Corporation of the City of Cranbrook Notes to Consolidated Financial Statements

December 31, 2019

9. Debt (continued)

Future minimum principal payments and actuarial adjustments required on debt for the next five years and thereafter, assuming loan is not demanded, are due as follows:

		MFA Debt		Demand Loan		Mortgages		Total
2020	\$	1,560,207	\$	467,048	\$	1,413,321	\$	3,440,576
2021		1,487,476		485,108		1,375,569		3,348,153
2022		1,250,455		503,867		488,122		2,242,444
2023		1,077,875		523,351		524,152		2,125,378
2024		971,574		543,588		562,842		2,078,004
2025 and thereafter		12,454,326		3,673,998		4,365,128		20,493,452
	\$	18,801,913	\$	6,196,960	\$	8,729,134	\$	33,728,007

The Corporation of the City of Cranbrook Notes to Consolidated Financial Statements

December 31, 2019

10. Tangible Capital Assets

	2019									
	Land	Land Improvements	Buildings	Technology - IT	Equipment	Equipment Under Capital Lease	Infrastructure	Construction in Progress	Library Book collection	
Cost, beginning of year	\$12,173,990	\$ 5,865,081	\$64,213,136	\$4,612,934	\$16,461,228	\$ -	\$220,964,437	\$ 1,039,128	\$ 546,551	\$ 325,876,485
Additions	25,900	160,970	59,083	21,234	935,375	30,162	5,937,958	3,652,972	49,443	10,873,097
Disposals	-	-	(47,448)	(332,989)	(399,271)	-	-	-	(69,371)	(849,079)
Reclassification of CIP	-	-	31,460	23,907	1,068	-	268,165	(324,600)	-	-
Cost, end of year	12,199,890	6,026,051	64,256,231	4,325,086	16,998,400	30,162	227,170,560	4,367,500	526,623	335,900,503
Accumulated amortization, beginning of year	-	2,024,075	23,601,834	1,961,165	8,306,935	-	83,028,929	-	324,365	119,247,303
Amortization	-	193,348	1,630,577	347,891	911,847	6,032	5,105,047	-	52,104	8,246,846
Disposals	-	-	(47,449)	(332,990)	(366,812)	-	-	-	(69,371)	(816,622)
Accumulated amortization, end of year	-	2,217,423	25,184,962	1,976,066	8,851,970	6,032	88,133,976	-	307,098	126,677,527
Net carrying amount, end of year	\$12,199,890	\$ 3,808,628	\$39,071,269	\$2,349,020	\$ 8,146,430	\$ 24,130	\$139,036,584	\$ 4,367,500	\$ 219,525	\$ 209,222,976

The Corporation of the City of Cranbrook Notes to Consolidated Financial Statements

December 31, 2019

10. Tangible Capital Assets (continued)

	2018						
	Land	Land Improvements	Buildings	Technology - IT	Equipment	Infrastructure	Construction in Progress
Cost, beginning of year	\$10,373,844	\$ 5,724,481	\$61,992,862	\$4,647,831	\$14,874,110	\$210,635,075	\$ 3,141,309
							\$ 580,688
							\$ 311,970,200
Additions	1,723,259	140,600	1,877,498	125,122	1,856,452	7,739,226	1,022,144
							44,788
							14,529,089
Disposals	-	-	(17,628)	(228,374)	(294,911)	-	-
							(78,925)
							(619,838)
Reclassification of CIP	76,887	-	337,424	68,355	36,413	502,771	(1,021,850)
							-
Adjustments	-	-	22,980	-	(10,836)	2,087,365	(2,102,475)
							(2,966)
Cost, end of year	12,173,990	5,865,081	64,213,136	4,612,934	16,461,228	220,964,437	1,039,128
							546,551
							325,876,485
Accumulated amortization, beginning of year	-	1,835,920	22,074,707	1,828,098	7,610,489	78,114,762	-
							349,193
							111,813,169
Amortization	-	188,155	1,544,755	361,438	824,466	4,914,167	-
							54,097
							7,887,078
Disposals	-	-	(17,628)	(228,371)	(125,054)	-	-
							(78,925)
							(449,978)
Adjustments	-	-	-	-	(2,966)	-	-
							(2,966)
Accumulated amortization, end of year	-	2,024,075	23,601,834	1,961,165	8,306,935	83,028,929	-
							324,365
							119,247,303
Net carrying amount, end of year	\$12,173,990	\$ 3,841,006	\$40,611,302	\$2,651,769	\$ 8,154,293	\$137,935,508	\$ 1,039,128
							\$ 222,186
							\$ 206,629,182

The Corporation of the City of Cranbrook Notes to Consolidated Financial Statements

December 31, 2019

11. Credit Facility

The Municipality has a credit facility agreement with a financial institution which provides for a total commitment of \$6,000,000. At December 31, 2019, the Municipality had drawn an amount of \$Nil (2018 - \$Nil) on this agreement.

12. Pension Liability

The City of Cranbrook and its employees contribute to the Municipal Pension Plan (a jointly trustees pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2018, the plan has about 205,000 active members and approximately 101,000 retired members. Active members include approximately 40,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The City of Cranbrook paid \$1,173,806 (2018 - \$1,144,167) for employer contributions to the plan in fiscal 2019.

The next valuation will be as at December 31, 2021, with results available in 2022.

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

The Corporation of the City of Cranbrook Notes to Consolidated Financial Statements

December 31, 2019

13. Taxation for Municipal Purposes

Taxation revenue for municipal purposes is comprised of the following amounts:

	2019	2018
Total levies and special assessments	\$ 38,625,120	\$ 37,435,700
Transfers to other governments:		
Regional District of East Kootenay	592,462	634,197
School District	7,166,805	7,133,497
Regional Hospital District	530,371	517,437
BC Assessment Authority	154,193	158,026
	8,443,831	8,443,157
General municipal purposes	\$ 30,181,289	\$ 28,992,543

14. Expenses by Object

	2019	2018
Administration	\$ 2,705,365	\$ 2,588,526
Amortization expense	8,246,846	7,887,078
Contract and professional services	11,800,975	10,837,616
Contributions to organizations	449,105	601,311
Debt servicing and financing charges	1,746,408	1,552,767
Materials, supplies, repairs, maintenance	4,027,635	4,101,789
Wages and benefits	15,991,272	15,576,680
	\$ 44,967,606	\$ 43,145,767

The Corporation of the City of Cranbrook Notes to Consolidated Financial Statements

December 31, 2019

15. Contractual Rights

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. The significant contractual rights that existed at December 31, 2019 are as follows:

a) Contracts and Agreements

The City has entered into several agreements that are anticipated to provide the City with future revenues. These agreements are with other Local Governments, the Province, Crown, and private sector entities for terms that vary from 1 to 10 years. Some of these agreements are fixed receipt amounts while others are tied to third-party revenue amounts. The following table summarizes the contractual rights of the City for future assets:

	2020	2021	2022	2023	2024	Thereafter
Revenue	\$ 2,794,707	\$ 2,492,346	\$ 2,424,146	\$ 2,200,576	\$ 1,260,788	\$ 3,732,434

b) Developer Contributions

The City has entered into a number of public works development agreements which require the developers to contribute various infrastructure assets to the City, including roads and underground utilities. The timing and extent of these future contributions vary depending on development activity and fair value of the assets received at time of contribution, which cannot be determined with certainty at this time.

The Corporation of the City of Cranbrook Notes to Consolidated Financial Statements

December 31, 2019

16. Commitments and Contingencies

a) Purchase and Service Contracts

The City has purchase and service contracts with estimated annual minimum payment of \$7,765,857 (2018 - \$7,357,820).

b) Contingency for Pension Plan Contributions

The City is required to match employee contributions to the Municipal Pension Plan when an employee decides to purchase enrolment arrears for service periods prior to January 1, 1988. The future pension cost for this is unknown and these amounts, if any, will be expensed as payroll costs in future years when paid.

c) Other Contingencies

There are potential lawsuits pending in which the City is involved. It is considered that the potential claims against the City resulting from such litigation and not covered by insurance would not materially affect the consolidated financial statements of the City. These amounts, if any, will be expensed in future years when the claims are settled.

17. Subsequent Events

Subsequent to year end, the impact of COVID-19 in Canada and on the global economy increased significantly. As the impacts of COVID-19 continue, there could be further impact on the City, its citizens, employees, suppliers and other third party business associates that could impact the timing and amounts realized on the City's assets and future ability to deliver services and projects.

At this time, the full potential impact of COVID-19 on the City is not known. Although the disruption from the virus is expected to be temporary, given the dynamic nature of these circumstances, the duration of disruption and the related financial impact cannot be reasonably estimated at this time. The City's ability to continue delivering non-essential services and employ staff, will depend on the legislative mandates from the various levels of government. The City will continue to focus on collecting receivables, managing expenditures and leveraging existing reserves and available credit facilities to ensure it is able to continue providing essential services to its citizens.

The Corporation of the City of Cranbrook Notes to Consolidated Financial Statements

December 31, 2019

18. Budget

The Budget adopted by Council on February 4, 2019 was not prepared on a basis consistent with that used to report actual results (Public Sector Accounting Standards). The budget was prepared on a modified accrual basis while Public Sector Accounting Standards require a full accrual basis. The budget figures anticipated use of surpluses accumulated in previous years to reduce current year expenditures in excess of current year revenues to \$nil. In addition, the budget recognized a revenue item equal to the budgeted amortization expense. As a result the budget figures presented in the statements of operations and net debt represent the Budget adopted by Council on February 4, 2019 with adjustments as follows:

	2019 Budget	2018 Amended Budget
Budgeted surplus for the year	\$ -	\$ -
Add:		
Capital expenditures	17,268,726	22,031,952
Debt repayment	3,618,229	2,219,168
Transfers to surplus	614,858	335,134
Less:		
Net transfers from reserves	(4,367,901)	(3,660,457)
Proceeds from debt to fund capital expenditures	(1,426,091)	(2,331,618)
Transfers from accumulated surplus	(6,750,944)	(8,733,300)
Non-funded amortization	(7,080,000)	(7,000,000)
	\$ 1,876,877	\$ 2,860,879

The Corporation of the City of Cranbrook Notes to Consolidated Financial Statements

December 31, 2019

19. Trust Funds

The Municipality holds funds in trust for specific uses comprised of the following amounts:

	2019	2018
Westlawn Perpetual Care Fund	\$ 443,688	\$ 438,785

The assets and offsetting liabilities are not reflected in the Municipality's consolidated financial statements.

20. Segment Disclosure

The City of Cranbrook has identified the General, Utility and Airport funds as distinguishable activities of the municipality, and the Cranbrook Public Library as a distinguishable organization for which it is appropriate to separately report financial information.

The nature and activities of these identified segments are as follows:

- The General fund provides administration, protection (fire and police), public works, engineering, and recreation services and is funded through property taxation, grants, and service/user fees.
- The Utility fund provides water, sewer and solid waste services and is self-supporting, primarily funded by user fees and parcel taxes.
- The Airport fund encompasses the activities of the Canadian Rockies International Airport, a commercial operation.
- The Cranbrook Public Library is a municipal public library established under Bylaw No. 3418 to provide library services to the municipality.

The financial activities of these segments are reported in the following Schedule - Segment Reporting of Revenue and Expenses.

The Corporation of the City of Cranbrook Schedule - Segment Reporting of Revenue and Expenses

For the year ended December 31

2019

	General	Utility	Airport	Library	Elimination	Total
Revenue						
Taxation for municipal purposes	\$ 27,668,885	\$ 2,512,404	\$ -	\$ -	\$ -	\$ 30,181,289
Grants in lieu of taxes	334,682	-	-	-	-	334,682
Utility fees	-	7,292,089	-	-	-	7,292,089
Federal government grants	1,807,716	-	-	-	-	1,807,716
Provincial government grants	545,021	-	-	100,193	-	645,214
Regional and other local government grants	178,896	-	-	156,668	-	335,564
Sale of services and fees	6,343,042	281,759	3,256,092	-	(1,874,346)	8,006,547
Service, penalties, and interest charges	346,966	27,757	-	-	-	374,723
Contributions from developers and others	589,081	18,150	-	-	-	607,231
Interest earned on investments	874,789	253,021	161,615	-	(63,193)	1,226,232
Other revenue	439,451	227,985	25,131	735,936	(626,672)	801,831
	39,128,529	10,613,165	3,442,838	992,797	(2,564,211)	51,613,118
Expenses						
General government services	7,970,158	-	-	-	(682,554)	7,287,604
Protective services	10,204,568	-	-	-	(65,571)	10,138,997
Public works & IPD	9,980,396	-	-	-	(604,320)	9,376,076
Western Financial Place	3,875,685	-	-	-	(2,819)	3,872,866
Community services	2,312,966	-	-	997,856	(8,056)	3,302,766
Water services	-	3,749,751	-	-	(552,011)	3,197,740
Sewer services	-	3,543,054	-	-	(389,375)	3,153,679
Solid waste services	-	2,140,737	-	-	(199,505)	1,941,232
Airport operations	-	-	2,756,646	-	(60,000)	2,696,646
	34,343,773	9,433,542	2,756,646	997,856	(2,564,211)	44,967,606
Annual Surplus	\$ 4,784,756	\$ 1,179,623	\$ 686,192	\$ (5,059)	\$ -	\$ 6,645,512

The Corporation of the City of Cranbrook Schedule - Segment Reporting of Revenue and Expenses

For the year ended December 31

2018

	General	Utility	Airport	Library	Elimination	Total
Revenue						
Taxation for municipal purposes	\$ 26,487,828	\$ 2,504,715	\$ -	\$ -	\$ -	\$ 28,992,543
Grants in lieu of taxes	336,193	-	-	-	-	336,193
Utility fees	-	7,284,213	-	-	-	7,284,213
Federal government grants	1,175,820	-	116,740	-	-	1,292,560
Provincial government grants	799,198	-	-	100,320	-	899,518
Regional and other local government grants	175,174	90,000	-	151,946	-	417,120
Sale of services and fees	6,294,237	237,719	3,150,991	-	(1,968,265)	7,714,682
Service, penalties, and interest charges	326,341	36,115	-	-	-	362,456
Contributions from developers and others	1,539,434	213,352	-	-	-	1,752,786
Interest earned on investments	660,669	183,978	116,242	-	(59,791)	901,098
Other revenue	205,440	212,233	94,177	721,142	(612,785)	620,207
	38,000,334	10,762,325	3,478,150	973,408	(2,640,841)	50,573,376
Expenses						
General government services	7,268,485	-	-	-	(679,996)	6,588,489
Protective services	9,728,095	-	-	-	(34,697)	9,693,398
Public works & IPD	9,914,683	-	-	-	(662,774)	9,251,909
Western Financial Place	3,768,500	-	-	-	(3,027)	3,765,473
Community services	2,248,508	-	-	953,058	(8,647)	3,192,919
Water services	-	3,593,456	-	-	(562,518)	3,030,938
Sewer services	-	3,497,118	-	-	(418,271)	3,078,847
Solid waste services	-	2,147,812	-	-	(210,912)	1,936,900
Airport operations	-	-	2,666,894	-	(60,000)	2,606,894
	32,928,271	9,238,386	2,666,894	953,058	(2,640,841)	43,145,767
Annual Surplus	\$ 5,072,063	\$ 1,523,939	\$ 811,256	\$ 20,350	\$ -	\$ 7,427,609

Statement of 2019 Property Tax Exemptions

Following adoption of City of Cranbrook Annual Taxation Exemption Bylaw No. 3948, 2018, the following properties were provided a permissive property tax exemption by City Council for the year 2019, as per sections 224(2)(a) and 224(2)(g) of the *Community Charter*.

<u>Folio</u>	<u>Address</u>	<u>Property Tax Exemption Recipient</u>	<u>Municipal Property Taxes Exempted</u>
259.000	219 - 15th Avenue South	Fred Scott Rotary Villa	\$ 1,531
283.000	202 - 13th Avenue South	Ktunaxa Nation Council	3,695
539.000	201 - 7th Avenue South	Ruthenian Greek Church	764
841.000	821 - 1st Street South	New Apostolic Church Canada	52
889.000	125 - 10th Avenue South (83%)	Summit Community Services Society	7,816
1020.000	1305 - 1st Street South	1813 Cranbrook Parents Society	1,749
1040.000	38 - 13th Avenue South	Synod of the Diocese of Kootenay	2,097
1102.000	2 - 12th Avenue South	United Church of Canada	855
1118.000	39 - 13th Avenue South	Canadian Mental Health Association	8,137
1121.000	45 - 13th Avenue South	Canadian Mental Health Association	1,147
1190.000	1007 Baker Street	Ktunaxa/Kinbasket Child & Family	7,185
1197.000	11 - 11th Avenue South	Cranbrook Community Theatre Society	4,280
1259.000	43 - 10th Avenue South	Roman Catholic Bishop of Nelson	636
1309.000	42 - 7th Avenue South	Cranbrook & District Search & Rescue Society	471
1310.000	38 - 7th Avenue South	Cranbrook & District Search & Rescue Society	7,946
1312.050	36 - 7th Avenue South	Cranbrook & District Search & Rescue Society	471
1520.000	16 - 12th Avenue North (92%)	Community Connections Society of Southeast BC	10,460
1522.000	20 - 12th Avenue North	Community Connections Society of Southeast BC	7,431
1524.000	22 - 12th Avenue North	Community Connections Society of Southeast BC	4,530
1595.001	20 - 14th Avenue North	Key City Theatre Society	56,250
1822.000	328 - 14th Avenue South	First Baptist Church of Canada	2,062
1972.000	300 - 10th Avenue South	Foursquare Gospel Church of Canada	2,901
2120.000	300 - 6th Avenue South	Seventh-Day Adventist Church (BC Conference)	1,582
2842.000	922 - 11th Avenue South	East Kootenay Lutheran Parish	2,761
2967.000	501 - 11th Avenue South	Pentecostal Assemblies of Canada	1,541
3479.000	1100 - 11th Street South	Summit Community Services Society	2,474
4525.000	2100 - 3rd Street South	Knox Presbyterian Church	1,590
4558.020	2200 - 3rd Street South	Trustees Mt Baker Congregation of Jehovah's Witnesses	1,715
4673.500	19 - 15th Avenue South	Cranbrook Society for Community Living	32,920
4675.000	1500 - 1st Street South (50%)	Cranbrook Society for Community Living	2,248
4748.000	46 - 17th Avenue South	Ktunaxa Nation Council	5,027
4800.030	2324 - 2nd Street South	The Dwelling Place Church Ministries	3,327
5199.000	1601/1603 - 6th Street North	Rocky Mountain Housing Society	2,513
5829.000	533 Slater Road NW	Governing Council Salvation Army in Canada	1,634
5961.025	572 Industrial Road B	Cranbrook Food Bank Society	8,319
8809.000	2001 - 21st Avenue North	Trustees of the Cranbrook Fellowship Baptist Church	2,307
8829.010	2304 - 4th Street North	Cranbrook Society for Community Living	2,614
8850.000	Kootenay Street North	Christian & Missionary Alliance, Canadian Pacific Div.	3,093
8852.000	Kootenay Street North (42%)	Christian & Missionary Alliance, Canadian Pacific Div.	1,183
9510.000	1200 Kootenay Street North	Christian & Missionary Alliance, Canadian Pacific Div.	13,250
9890.000	2210 - 2nd Street North	Church of Jesus Christ of Latter-Day Saints	2,202
13016.001	1100 - 14th Avenue South	Roman Catholic Bishop of Nelson	2,464
18008.000	57 Van Horne Street South	Cranbrook Archives Museum & Landmark Foundation	1,922
18008.015	75 Van Horne Street South	Cranbrook Archives Museum & Landmark Foundation	42,990
18010.000	1 Van Horne Street North	Cranbrook Archives Museum & Landmark Foundation	1,359
18010.500	CP R/W Lease	Cranbrook Archives Museum & Landmark Foundation	493



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40-10 Avenue South Cranbrook, BC V1C 2M8

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